



General Assembly

February Session, 2024

Raised Bill No. 341

LCO No. 2089



Referred to Committee on PUBLIC SAFETY AND SECURITY

Introduced by:
(PS)

AN ACT ESTABLISHING A FALLEN OFFICER FUND.

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

1 Section 1. (NEW) (*Effective from passage*) (a) For purposes of this
2 section:

3 (1) "Dependent child" means a child, whether by blood or adoption,
4 of a police officer who (A) is under the age of twenty-two and was
5 dependent on the earnings of such officer at the time of such officer's
6 death, provided a child shall not be considered dependent if such child
7 provides more than half of such child's own support, is married or is
8 legally adopted by another person, or (B) is any age and is physically or
9 mentally incapacitated and was dependent on the earnings of such
10 officer at the time of such officer's death.

11 (2) "Killed in the line of duty" means the death of a police officer while
12 engaged in the performance of such officer's duties, resulting from an
13 incident, an accident or violence that caused such death or caused
14 injuries that were the direct or proximate cause of such officer's death,
15 including any death that is determined to be occupationally related by

16 a workers' compensation insurance carrier, an employer to whom a
17 certificate of self-insurance has been issued pursuant to section 31-248
18 of the general statutes or an administrative law judge for workers'
19 compensation purposes under chapter 568 of the general statutes.
20 "Killed in the line of duty" shall not include the death of a police officer
21 through such officer's own wanton or wilful act.

22 (3) "Law enforcement unit" has the same meaning as provided in
23 section 7-294a of the general statutes.

24 (4) "Police officer" has the same meaning as provided in section 7-
25 294a of the general statutes.

26 (5) "Surviving family" means any person who is a surviving spouse,
27 surviving dependent child, surviving child who is not a dependent child
28 or surviving parent of a police officer killed in the line of duty, or a
29 surviving individual listed on such officer's most recent beneficiary
30 form on file with such officer's employing law enforcement unit.

31 (b) There is established a fund to be known as the "Fallen Officer
32 Fund". The fund may contain any moneys required by law to be
33 deposited in the fund and shall be held by the Treasurer separate and
34 apart from all other moneys, funds and accounts. The interest derived
35 from the investment of the fund shall be credited to the fund. Amounts
36 in the fund may be expended by the Comptroller for purposes of
37 payments pursuant to subsection (c) of this section. Any balance
38 remaining in the fund at the end of any fiscal year shall be carried
39 forward in the fund for the fiscal year next succeeding.

40 (c) (1) After receiving notice, in a form and manner as determined by
41 the Comptroller, from an individual who is a member of the surviving
42 family of a police officer who was killed in the line of duty, the
43 Comptroller shall pay, within available appropriations, a one-time lump
44 sum death benefit totaling one hundred thousand dollars from the fund
45 established in subsection (b) of this section to such surviving family, in
46 accordance with regulations adopted pursuant to subsection (e) of this
47 section. Payments shall be made in the order in which notices are

48 received until the amount in such fund is depleted.

49 (2) Any payment made pursuant to subdivision (1) of this section
50 shall be in addition to any other benefits for which individuals of such
51 officer's surviving family are eligible and such payments shall not be
52 reduced or offset due to any other benefits, including, but not limited to,
53 workers' compensation or other survivor benefits.

54 (d) Not later than July 1, 2025, and annually thereafter, the
55 Comptroller shall submit a report, in accordance with the provisions of
56 section 11-4a of the general statutes, to the joint standing committee of
57 the General Assembly having cognizance of matters relating to public
58 safety and security. Such report shall include a list of all expenditures
59 made from the fund established by subsection (b) of this section during
60 the prior year, the current balance of such fund and information
61 regarding additional amounts needed for such fund.

62 (e) The Comptroller shall adopt regulations in accordance with the
63 provisions of chapter 54 of the general statutes to implement the
64 provisions of this section, including, but not limited to, application
65 procedures and criteria for awarding grants among individuals who are
66 members of the surviving family, with priority given to awards that
67 would benefit a dependent child or children and a spouse who is a
68 member of the surviving family. The Comptroller may implement
69 policies and procedures necessary to implement the provisions of this
70 section while in the process of adopting such regulations, provided
71 notice of intent to adopt such regulations is published in the
72 eRegulations System not later than twenty days after the date of
73 implementation of such policies and procedures. Any policies and
74 procedures implemented under this subsection shall be valid until the
75 time such regulations are adopted.

76 Sec. 2. Subparagraph (B) of subdivision (20) of subsection (a) of
77 section 12-701 of the 2024 supplement to the general statutes is repealed
78 and the following is substituted in lieu thereof (*Effective from passage, and*
79 *applicable to taxable years commencing on or after January 1, 2024*):

80 (B) There shall be subtracted therefrom:

81 (i) To the extent properly includable in gross income for federal
82 income tax purposes, any income with respect to which taxation by any
83 state is prohibited by federal law;

84 (ii) To the extent allowable under section 12-718, exempt dividends
85 paid by a regulated investment company;

86 (iii) To the extent properly includable in gross income for federal
87 income tax purposes, the amount of any refund or credit for
88 overpayment of income taxes imposed by this state, or any other state
89 of the United States or a political subdivision thereof, or the District of
90 Columbia;

91 (iv) To the extent properly includable in gross income for federal
92 income tax purposes and not otherwise subtracted from federal
93 adjusted gross income pursuant to clause (x) of this subparagraph in
94 computing Connecticut adjusted gross income, any tier 1 railroad
95 retirement benefits;

96 (v) To the extent any additional allowance for depreciation under
97 Section 168(k) of the Internal Revenue Code for property placed in
98 service after September 27, 2017, was added to federal adjusted gross
99 income pursuant to subparagraph (A)(ix) of this subdivision in
100 computing Connecticut adjusted gross income, twenty-five per cent of
101 such additional allowance for depreciation in each of the four
102 succeeding taxable years;

103 (vi) To the extent properly includable in gross income for federal
104 income tax purposes, any interest income from obligations issued by or
105 on behalf of the state of Connecticut, any political subdivision thereof,
106 or public instrumentality, state or local authority, district or similar
107 public entity created under the laws of the state of Connecticut;

108 (vii) To the extent properly includable in determining the net gain or
109 loss from the sale or other disposition of capital assets for federal income

110 tax purposes, any gain from the sale or exchange of obligations issued
111 by or on behalf of the state of Connecticut, any political subdivision
112 thereof, or public instrumentality, state or local authority, district or
113 similar public entity created under the laws of the state of Connecticut,
114 in the income year such gain was recognized;

115 (viii) Any interest on indebtedness incurred or continued to purchase
116 or carry obligations or securities the interest on which is subject to tax
117 under this chapter but exempt from federal income tax, to the extent that
118 such interest on indebtedness is not deductible in determining federal
119 adjusted gross income and is attributable to a trade or business carried
120 on by such individual;

121 (ix) Ordinary and necessary expenses paid or incurred during the
122 taxable year for the production or collection of income which is subject
123 to taxation under this chapter but exempt from federal income tax, or
124 the management, conservation or maintenance of property held for the
125 production of such income, and the amortizable bond premium for the
126 taxable year on any bond the interest on which is subject to tax under
127 this chapter but exempt from federal income tax, to the extent that such
128 expenses and premiums are not deductible in determining federal
129 adjusted gross income and are attributable to a trade or business carried
130 on by such individual;

131 (x) (I) For taxable years commencing prior to January 1, 2019, for a
132 person who files a return under the federal income tax as an unmarried
133 individual whose federal adjusted gross income for such taxable year is
134 less than fifty thousand dollars, or as a married individual filing
135 separately whose federal adjusted gross income for such taxable year is
136 less than fifty thousand dollars, or for a husband and wife who file a
137 return under the federal income tax as married individuals filing jointly
138 whose federal adjusted gross income for such taxable year is less than
139 sixty thousand dollars or a person who files a return under the federal
140 income tax as a head of household whose federal adjusted gross income
141 for such taxable year is less than sixty thousand dollars, an amount
142 equal to the Social Security benefits includable for federal income tax

143 purposes;

144 (II) For taxable years commencing prior to January 1, 2019, for a
145 person who files a return under the federal income tax as an unmarried
146 individual whose federal adjusted gross income for such taxable year is
147 fifty thousand dollars or more, or as a married individual filing
148 separately whose federal adjusted gross income for such taxable year is
149 fifty thousand dollars or more, or for a husband and wife who file a
150 return under the federal income tax as married individuals filing jointly
151 whose federal adjusted gross income from such taxable year is sixty
152 thousand dollars or more or for a person who files a return under the
153 federal income tax as a head of household whose federal adjusted gross
154 income for such taxable year is sixty thousand dollars or more, an
155 amount equal to the difference between the amount of Social Security
156 benefits includable for federal income tax purposes and the lesser of
157 twenty-five per cent of the Social Security benefits received during the
158 taxable year, or twenty-five per cent of the excess described in Section
159 86(b)(1) of the Internal Revenue Code;

160 (III) For the taxable year commencing January 1, 2019, and each
161 taxable year thereafter, for a person who files a return under the federal
162 income tax as an unmarried individual whose federal adjusted gross
163 income for such taxable year is less than seventy-five thousand dollars,
164 or as a married individual filing separately whose federal adjusted gross
165 income for such taxable year is less than seventy-five thousand dollars,
166 or for a husband and wife who file a return under the federal income tax
167 as married individuals filing jointly whose federal adjusted gross
168 income for such taxable year is less than one hundred thousand dollars
169 or a person who files a return under the federal income tax as a head of
170 household whose federal adjusted gross income for such taxable year is
171 less than one hundred thousand dollars, an amount equal to the Social
172 Security benefits includable for federal income tax purposes; and

173 (IV) For the taxable year commencing January 1, 2019, and each
174 taxable year thereafter, for a person who files a return under the federal
175 income tax as an unmarried individual whose federal adjusted gross

176 income for such taxable year is seventy-five thousand dollars or more,
177 or as a married individual filing separately whose federal adjusted gross
178 income for such taxable year is seventy-five thousand dollars or more,
179 or for a husband and wife who file a return under the federal income tax
180 as married individuals filing jointly whose federal adjusted gross
181 income from such taxable year is one hundred thousand dollars or more
182 or for a person who files a return under the federal income tax as a head
183 of household whose federal adjusted gross income for such taxable year
184 is one hundred thousand dollars or more, an amount equal to the
185 difference between the amount of Social Security benefits includable for
186 federal income tax purposes and the lesser of twenty-five per cent of the
187 Social Security benefits received during the taxable year, or twenty-five
188 per cent of the excess described in Section 86(b)(1) of the Internal
189 Revenue Code;

190 (xi) To the extent properly includable in gross income for federal
191 income tax purposes, any amount rebated to a taxpayer pursuant to
192 section 12-746;

193 (xii) To the extent properly includable in the gross income for federal
194 income tax purposes of a designated beneficiary, any distribution to
195 such beneficiary from any qualified state tuition program, as defined in
196 Section 529(b) of the Internal Revenue Code, established and
197 maintained by this state or any official, agency or instrumentality of the
198 state;

199 (xiii) To the extent allowable under section 12-701a, contributions to
200 accounts established pursuant to any qualified state tuition program, as
201 defined in Section 529(b) of the Internal Revenue Code, established and
202 maintained by this state or any official, agency or instrumentality of the
203 state;

204 (xiv) To the extent properly includable in gross income for federal
205 income tax purposes, the amount of any Holocaust victims' settlement
206 payment received in the taxable year by a Holocaust victim;

207 (xv) To the extent properly includable in the gross income for federal

208 income tax purposes of a designated beneficiary, as defined in section
209 3-123aa, interest, dividends or capital gains earned on contributions to
210 accounts established for the designated beneficiary pursuant to the
211 Connecticut Homecare Option Program for the Elderly established by
212 sections 3-123aa to 3-123ff, inclusive;

213 (xvi) To the extent properly includable in gross income for federal
214 income tax purposes, any income received from the United States
215 government as retirement pay for a retired member of (I) the Armed
216 Forces of the United States, as defined in Section 101 of Title 10 of the
217 United States Code, or (II) the National Guard, as defined in Section 101
218 of Title 10 of the United States Code;

219 (xvii) To the extent properly includable in gross income for federal
220 income tax purposes for the taxable year, any income from the discharge
221 of indebtedness in connection with any reacquisition, after December
222 31, 2008, and before January 1, 2011, of an applicable debt instrument or
223 instruments, as those terms are defined in Section 108 of the Internal
224 Revenue Code, as amended by Section 1231 of the American Recovery
225 and Reinvestment Act of 2009, to the extent any such income was added
226 to federal adjusted gross income pursuant to subparagraph (A)(xi) of
227 this subdivision in computing Connecticut adjusted gross income for a
228 preceding taxable year;

229 (xviii) To the extent not deductible in determining federal adjusted
230 gross income, the amount of any contribution to a manufacturing
231 reinvestment account established pursuant to section 32-9zz in the
232 taxable year that such contribution is made;

233 (xix) To the extent properly includable in gross income for federal
234 income tax purposes, (I) for the taxable year commencing January 1,
235 2015, ten per cent of the income received from the state teachers'
236 retirement system, (II) for the taxable years commencing January 1,
237 2016, to January 1, 2020, inclusive, twenty-five per cent of the income
238 received from the state teachers' retirement system, and (III) for the
239 taxable year commencing January 1, 2021, and each taxable year

240 thereafter, fifty per cent of the income received from the state teachers'
241 retirement system or, for a taxpayer whose federal adjusted gross
242 income does not exceed the applicable threshold under clause (xx) of
243 this subparagraph, the percentage pursuant to said clause of the income
244 received from the state teachers' retirement system, whichever
245 deduction is greater;

246 (xx) To the extent properly includable in gross income for federal
247 income tax purposes, except for retirement benefits under clause (iv) of
248 this subparagraph and retirement pay under clause (xvi) of this
249 subparagraph, for a person who files a return under the federal income
250 tax as an unmarried individual whose federal adjusted gross income for
251 such taxable year is less than seventy-five thousand dollars, or as a
252 married individual filing separately whose federal adjusted gross
253 income for such taxable year is less than seventy-five thousand dollars,
254 or as a head of household whose federal adjusted gross income for such
255 taxable year is less than seventy-five thousand dollars, or for a husband
256 and wife who file a return under the federal income tax as married
257 individuals filing jointly whose federal adjusted gross income for such
258 taxable year is less than one hundred thousand dollars, (I) for the taxable
259 year commencing January 1, 2019, fourteen per cent of any pension or
260 annuity income, (II) for the taxable year commencing January 1, 2020,
261 twenty-eight per cent of any pension or annuity income, (III) for the
262 taxable year commencing January 1, 2021, forty-two per cent of any
263 pension or annuity income, and (IV) for the taxable years commencing
264 January 1, 2022, and January 1, 2023, one hundred per cent of any
265 pension or annuity income;

266 (xxi) To the extent properly includable in gross income for federal
267 income tax purposes, except for retirement benefits under clause (iv) of
268 this subparagraph and retirement pay under clause (xvi) of this
269 subparagraph, any pension or annuity income for the taxable year
270 commencing on or after January 1, 2024, and each taxable year
271 thereafter, in accordance with the following schedule, for a person who
272 files a return under the federal income tax as an unmarried individual
273 whose federal adjusted gross income for such taxable year is less than

274 one hundred thousand dollars, or as a married individual filing
275 separately whose federal adjusted gross income for such taxable year is
276 less than one hundred thousand dollars, or as a head of household
277 whose federal adjusted gross income for such taxable year is less than
278 one hundred thousand dollars:

T1	Federal Adjusted Gross Income	Deduction
T2	Less than \$75,000	100.0%
T3	\$75,000 but not over \$77,499	85.0%
T4	\$77,500 but not over \$79,999	70.0%
T5	\$80,000 but not over \$82,499	55.0%
T6	\$82,500 but not over \$84,999	40.0%
T7	\$85,000 but not over \$87,499	25.0%
T8	\$87,500 but not over \$89,999	10.0%
T9	\$90,000 but not over \$94,999	5.0%
T10	\$95,000 but not over \$99,999	2.5%
T11	\$100,000 and over	0.0%

279 (xxii) To the extent properly includable in gross income for federal
280 income tax purposes, except for retirement benefits under clause (iv) of
281 this subparagraph and retirement pay under clause (xvi) of this
282 subparagraph, any pension or annuity income for the taxable year
283 commencing on or after January 1, 2024, and each taxable year
284 thereafter, in accordance with the following schedule for married
285 individuals who file a return under the federal income tax as married
286 individuals filing jointly whose federal adjusted gross income for such
287 taxable year is less than one hundred fifty thousand dollars:

T12	Federal Adjusted Gross Income	Deduction
T13	Less than \$100,000	100.0%
T14	\$100,000 but not over \$104,999	85.0%
T15	\$105,000 but not over \$109,999	70.0%
T16	\$110,000 but not over \$114,999	55.0%

T17	\$115,000 but not over \$119,999	40.0%
T18	\$120,000 but not over \$124,999	25.0%
T19	\$125,000 but not over \$129,999	10.0%
T20	\$130,000 but not over \$139,999	5.0%
T21	\$140,000 but not over \$149,999	2.5%
T22	\$150,000 and over	0.0%

288 (xxiii) The amount of lost wages and medical, travel and housing
289 expenses, not to exceed ten thousand dollars in the aggregate, incurred
290 by a taxpayer during the taxable year in connection with the donation
291 to another person of an organ for organ transplantation occurring on or
292 after January 1, 2017;

293 (xxiv) To the extent properly includable in gross income for federal
294 income tax purposes, the amount of any financial assistance received
295 from the Crumbling Foundations Assistance Fund or paid to or on
296 behalf of the owner of a residential building pursuant to sections 8-442
297 and 8-443;

298 (xxv) To the extent properly includable in gross income for federal
299 income tax purposes, the amount calculated pursuant to subsection (b)
300 of section 12-704g for income received by a general partner of a venture
301 capital fund, as defined in 17 CFR 275.203(l)-1, as amended from time to
302 time;

303 (xxvi) To the extent any portion of a deduction under Section 179 of
304 the Internal Revenue Code was added to federal adjusted gross income
305 pursuant to subparagraph (A)(xiv) of this subdivision in computing
306 Connecticut adjusted gross income, twenty-five per cent of such
307 disallowed portion of the deduction in each of the four succeeding
308 taxable years;

309 (xxvii) To the extent properly includable in gross income for federal
310 income tax purposes, for a person who files a return under the federal
311 income tax as an unmarried individual whose federal adjusted gross
312 income for such taxable year is less than seventy-five thousand dollars,
313 or as a married individual filing separately whose federal adjusted gross

314 income for such taxable year is less than seventy-five thousand dollars,
 315 or as a head of household whose federal adjusted gross income for such
 316 taxable year is less than seventy-five thousand dollars, or for a husband
 317 and wife who file a return under the federal income tax as married
 318 individuals filing jointly whose federal adjusted gross income for such
 319 taxable year is less than one hundred thousand dollars, for the taxable
 320 year commencing January 1, 2023, twenty-five per cent of any
 321 distribution from an individual retirement account other than a Roth
 322 individual retirement account;

323 (xxviii) To the extent properly includable in gross income for federal
 324 income tax purposes, for a person who files a return under the federal
 325 income tax as an unmarried individual whose federal adjusted gross
 326 income for such taxable year is less than one hundred thousand dollars,
 327 or as a married individual filing separately whose federal adjusted gross
 328 income for such taxable year is less than one hundred thousand dollars,
 329 or as a head of household whose federal adjusted gross income for such
 330 taxable year is less than one hundred thousand dollars, (I) for the taxable
 331 year commencing January 1, 2024, fifty per cent of any distribution from
 332 an individual retirement account other than a Roth individual
 333 retirement account, (II) for the taxable year commencing January 1, 2025,
 334 seventy-five per cent of any distribution from an individual retirement
 335 account other than a Roth individual retirement account, and (III) for
 336 the taxable year commencing January 1, 2026, and each taxable year
 337 thereafter, any distribution from an individual retirement account other
 338 than a Roth individual retirement account. The subtraction under this
 339 clause shall be made in accordance with the following schedule:

T23	Federal Adjusted Gross Income	Deduction
T24	Less than \$75,000	100.0%
T25	\$75,000 but not over \$77,499	85.0%
T26	\$77,500 but not over \$79,999	70.0%
T27	\$80,000 but not over \$82,499	55.0%
T28	\$82,500 but not over \$84,999	40.0%
T29	\$85,000 but not over \$87,499	25.0%

T30	\$87,500 but not over \$89,999	10.0%
T31	\$90,000 but not over \$94,999	5.0%
T32	\$95,000 but not over \$99,999	2.5%
T33	\$100,000 and over	0.0%

340 (xxix) To the extent properly includable in gross income for federal
341 income tax purposes, for married individuals who file a return under
342 the federal income tax as married individuals filing jointly whose
343 federal adjusted gross income for such taxable year is less than one
344 hundred fifty thousand dollars, (I) for the taxable year commencing
345 January 1, 2024, fifty per cent of any distribution from an individual
346 retirement account other than a Roth individual retirement account, (II)
347 for the taxable year commencing January 1, 2025, seventy-five per cent
348 of any distribution from an individual retirement account other than a
349 Roth individual retirement account, and (III) for the taxable year
350 commencing January 1, 2026, and each taxable year thereafter, any
351 distribution from an individual retirement account other than a Roth
352 individual retirement account. The subtraction under this clause shall
353 be made in accordance with the following schedule:

T34	Federal Adjusted Gross Income	Deduction
T35	Less than \$100,000	100.0%
T36	\$100,000 but not over \$104,999	85.0%
T37	\$105,000 but not over \$109,999	70.0%
T38	\$110,000 but not over \$114,999	55.0%
T39	\$115,000 but not over \$119,999	40.0%
T40	\$120,000 but not over \$124,999	25.0%
T41	\$125,000 but not over \$129,999	10.0%
T42	\$130,000 but not over \$139,999	5.0%
T43	\$140,000 but not over \$149,999	2.5%
T44	\$150,000 and over	0.0%

354 (xxx) To the extent properly includable in gross income for federal
355 income tax purposes, for the taxable year commencing January 1, 2022,

356 the amount or amounts paid or otherwise credited to any eligible
357 resident of this state under (I) the 2020 Earned Income Tax Credit
358 enhancement program from funding allocated to the state through the
359 Coronavirus Relief Fund established under the Coronavirus Aid, Relief,
360 and Economic Security Act, P.L. 116-136, and (II) the 2021 Earned
361 Income Tax Credit enhancement program from funding allocated to the
362 state pursuant to Section 9901 of Subtitle M of Title IX of the American
363 Rescue Plan Act of 2021, P.L. 117-2;

364 (xxxix) For the taxable year commencing January 1, 2023, and each
365 taxable year thereafter, for a taxpayer licensed under the provisions of
366 chapter 420f or 420h, the amount of ordinary and necessary expenses
367 that would be eligible to be claimed as a deduction for federal income
368 tax purposes under Section 162(a) of the Internal Revenue Code but that
369 are disallowed under Section 280E of the Internal Revenue Code
370 because marijuana is a controlled substance under the federal
371 Controlled Substance Act;

372 (xxxix) To the extent properly includable in gross income for federal
373 income tax purposes, for the taxable year commencing on or after
374 January 1, 2025, and each taxable year thereafter, any common stock
375 received by the taxpayer during the taxable year under a share plan, as
376 defined in section 12-217ss;

377 (xxxix) To the extent properly includable in gross income for federal
378 income tax purposes, the amount of any student loan reimbursement
379 payment received by a taxpayer pursuant to section 10a-19m; and

380 (xxxix) Contributions to an ABLE account established pursuant to
381 sections 3-39k to 3-39q, inclusive, not to exceed five thousand dollars for
382 each individual taxpayer or ten thousand dollars for taxpayers filing a
383 joint return.

384 (xxxix) To the extent properly includable in gross income for federal
385 income tax purposes, the amount of any payment received pursuant to
386 subsection (c) of section 1 of this act.

387 Sec. 3. (*Effective from passage*) The sum of five hundred thousand
388 dollars is appropriated to the Comptroller from the General Fund, for
389 the fiscal year ending June 30, 2024, and the sum of five hundred
390 thousand dollars is appropriated to the Comptroller from the General
391 Fund, for the fiscal year ending June 30, 2025, for deposit in the Fallen
392 Officer Fund established pursuant to section 1 of this act.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>from passage, and applicable to taxable years commencing on or after January 1, 2024</i>	12-701(a)(20)(B)
Sec. 3	<i>from passage</i>	New section

Statement of Purpose:

To establish a Fallen Officer Fund to provide payments to the surviving family of a police officer killed in the line of duty.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]