

contribution deduction is reduced because a fiduciary deducts an amount paid from principal for income tax purposes instead of deducting it for estate tax purposes, and as a result estate taxes paid from principal are increased and income taxes paid by an estate, trust, or beneficiary are decreased, each estate, trust, or beneficiary that benefits from the decrease in income tax shall reimburse the principal from which the increase in estate tax is paid.

(2) The total reimbursement must equal the increase in the estate tax to the extent that the principal used to pay the increase would have qualified for a marital deduction or charitable contribution deduction but for the payment.

(3) The proportionate share of the reimbursement for each estate, trust, or beneficiary whose income taxes are reduced must be the same as its proportionate share of the total decrease in income tax. An estate or trust shall reimburse principal from income.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act applies to each trust or decedent's estate existing on or after the effective date of this Act.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2002.

Approved May 16, 2002.

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## CHAPTER 479

### (Senate Bill 646)

AN ACT concerning

#### **Crimes - Vulnerable Adult - Exploitation Prohibited**

FOR the purpose of making it unlawful for any person to knowingly and willfully obtain ~~or use, or endeavor to obtain or use,~~ by deception, intimidation, or undue influence, certain property of a vulnerable adult with the intent to ~~temporarily or permanently~~ deprive the vulnerable adult of certain benefits of the property; providing criminal penalties ~~which depend on the value of the property taken;~~ providing that the defendant shall restore the property taken or its value to the vulnerable adult or the vulnerable adult's estate; providing certain sentencing provisions; providing that a person convicted under this section is disqualified from inheriting, taking, or otherwise benefitting from certain property of the vulnerable adult, whether by operation of law or pursuant to a legal document entered into by the vulnerable adult before the defendant shall have been convicted under this section and shall have made full restoration of the certain property taken or of its value to the vulnerable adult; providing for the construction of this Act; defining certain terms; establishing that the District Court has jurisdiction concurrent with a circuit court in cases involving financial exploitation of a vulnerable adult; making stylistic changes; and generally relating to the financial exploitation of a vulnerable adult.