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BRUCE P. PLASSE v. COMMISSIONER OF  
REVENUE SERVICES  
(AC 24837)

Foti, Schaller and DiPentima, Js.

Argued June 9—officially released October 12, 2004

(Appeal from Superior Court, judicial district of New Britain, Tax Session, Hon. Arnold W. Aronson, judge trial referee.)

*Bruce P. Plasse*, pro se, the appellant (plaintiff).

*Paul M. Scimonelli*, assistant attorney general, with whom, on the brief, was *Richard Blumenthal*, attorney general, for the appellee (defendant).

*Opinion*

PER CURIAM. The plaintiff, Bruce P. Plasse, appeals from the judgment of the trial court, which dismissed his appeal from the determination by the defendant, the commissioner of revenue services, sustaining the assessment of Connecticut income tax against the plaintiff for the 1999 tax year pursuant to General Statutes § 12-700. On appeal the plaintiff essentially claims that because his earnings do not fit the definition of “taxable income” as the term is used in § 12-700 (a), he is not required to pay the Connecticut income tax. We disagree with the plaintiff.

Our examination of the record and briefs and our consideration of the arguments of the parties persuade us that the judgment should be affirmed. The issues were resolved properly in the court’s complete and well reasoned memorandum of decision. See *Plasse v. Commissioner of Revenue Services*, 49 Conn. Sup. 38, A.2d (2003). Because that memorandum of decision fully addresses the arguments raised in this appeal, we adopt it as the proper statement of the issues and the applicable law concerning those issues. It would serve no useful purpose for us to repeat the discussion contained therein. See *Smith v. Trinity United Methodist Church of Springfield, Massachusetts*, 263 Conn. 135, 136, 819 A.2d 225 (2003), citing *Davis v. Freedom of Information Commission*, 259 Conn. 45, 55–56, 787 A.2d 530 (2002).

The judgment is affirmed.