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ZARELLA, J., concurring. I agree with the majority's conclusion in this case but write separately to reaffirm my continuing belief in the plain meaning rule as expressed in my dissenting opinion in *State v. Courchesne*, 262 Conn. 537, 597, 618–19, 816 A.2d 562 (2003) (Zarella, J., dissenting). I also agree with the majority's decision not to address the plaintiff's claim that the retroactive application of Public Acts 2000, No. 00-174, violated its federal due process rights because that claim was inadequately briefed. I would note, however, that, even if we were to reach the plaintiff's due process claim, the result in this case would be the same in light of *United States v. Carlton*, 512 U.S. 26, 31, 35, 114 S. Ct. 2018, 129 L. Ed. 2d 22 (1994), in which the United States Supreme Court held that the retroactive application of "curative" federal tax legislation did not violate a taxpayer's fifth amendment due process rights.
