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The ''officially released'' date that appears near the beginning of each opinion is the date the opinion will be published in the Connecticut Law Journal or the date it was released as a slip opinion. The operative date for the beginning of all time periods for filing postopinion motions and petitions for certification is the ''officially released'' date appearing in the opinion. In no event will any such motions be accepted before the ''officially released'' date.

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SULLIVAN, C. J., with whom ZARELLA, J., joins, concurring. I agree with the majority's conclusion that the transfer of real estate at issue in this case was not subject to the real estate conveyance tax imposed by General Statutes § 12-494 (a). I write separately, however, to express my continued disagreement with the method of statutory interpretation adopted by the majority of this court in *State* v. *Courchesne*, 262 Conn. 537, A.2d (2003). In *Courchesne*, the majority abandoned the plain meaning rule that this court has employed for more than a century in favor of a purposive and extratextual approach. See id., 597, 599 (*Zarella J.*, dissenting). As I did when I joined Justice Zarella in his dissenting opinion in *Courchesne*, I continue to oppose that radical change in our jurisprudence.

I also take this opportunity to express my view that the principle of stare decisis does not apply to the approach to statutory interpretation adopted by the majority in *Courchesne*. As Justice Zarella stated in his dissenting opinion in that case, the plain meaning rule is not a rule of substantive law, but one of judicial philosophy. See id., 622. The plain meaning rule embodies the principle that "it is the objective meaning of a statute's text that should govern, rather than the legislature's subjective intent in choosing that text." Id., 626. Undergirding this principle is the judicial philosophy that " 'it is simply incompatible with democratic government, or indeed, even with fair government, to have the meaning of a law determined by what the lawgiver meant, rather than by what the lawgiver promulgated.' " Id., quoting A. Scalia, A Matter of Interpretation: Federal Courts and the Law (A. Gutmann ed., 1997) p. 17. In my view, judicial philosophy is a matter of individual conscience and is not subject to majority rule by the members of this court.[1]

I recognize that I have, on occasion, relied on extratextual sources to bolster a statutory interpretation grounded in the plain meaning of the statute under review. See, e.g., *State* v. *Sostre*, 261 Conn. 111, 802 A.2d 754 (2002). It is now clear to me that that practice is both unnecessary and unwarranted, in that it may suggest that, in cases where the plain meaning of the statute and the meaning suggested by the extratextual sources are inconsistent, the extratextual sources could override the text of the statute. This is something that I never have believed. Accordingly, I cannot in good conscience, and will not, employ the extratextual approach adopted by the majority in *Courchesne* when the meaning of a statute is plain on its face.

Even if it is assumed, however, that the principle of stare decisis does apply to the majority's abandonment of the plain meaning rule, a willingness to depart from

that principle would be, in my view, particularly appropriate with respect to this issue. See *Conway* v. *Wilton*, 238 Conn. 653, 661, 680 A.2d 242 (1996) (''stare decisis . . . does not have the same kind of force in each kind of case so that adherence to or deviation from that general policy may depend upon the kind of case involved'' [internal quotation marks omitted]); id., 685 n.3 (*Peters, C. J.*, dissenting) (''considerations of stare decisis have special force in the area of statutory interpretations, for here . . . [the legislature] remains free to alter what we have done'' [internal quotation marks omitted]). It is my hope that the majority ultimately will rethink its ill-considered departure from the long-standing, democratically grounded jurisprudential principles that hitherto have guided this court's interpretation of statutes.

Turning to the issue before us in this case, I believe that the plain meaning of § 12-494 (a) precludes the interpretation urged by the defendant, the commissioner of revenue services. As the majority points out, the term ''consideration'' has a familiar legal meaning that simply does not encompass an increase in the monetary value of a thing if that increase was not the result of bargain or exchange. Accordingly, I see no need to consult the legislative genealogy and history of § 12-494 (a), as the majority has done. Although I disagree with the majority's interpretive methodology, I concur in the judgment.

[1] I do recognize, however, that the substantive legal holdings resulting from the novel judicial philosophy adopted by the majority in *Courchesne* are subject to the principle of stare decisis. Accordingly, I would only reluctantly overrule a substantive legal conclusion based on that judicial philosophy even though I do not feel bound by the philosophy itself.