



General Assembly

Amendment

February Session, 2002

LCO No. 5619

HB0566905619HR0

Offered by:

REP. WINKLER, 41st Dist.

REP. PISCOPO, 76th Dist.

REP. SAWYER, 55th Dist.

To: House Bill No. 5669

File No. 381

Cal. No. 234

**"AN ACT CONCERNING A TAX DEDUCTION FOR MEDICAL
EXPENSE REIMBURSEMENTS."**

1 After line 96, insert the following:

2 "Sec. 2. Subdivision (19) of section 12-81 of the general statutes is
3 repealed and the following is substituted in lieu thereof (*Effective from*
4 *passage*):

5 (19) Subject to the provisions of sections 12-89, 12-90 and 12-95,
6 property to [the] an amount [of one thousand dollars] approved by the
7 legislative body of the municipality, which shall be not less than three
8 thousand dollars of the assessed value of the property nor more than
9 ten per cent of the assessed value of the property belonging to, or held
10 in trust for, any resident of this state who (a) is a veteran of the armed
11 forces in service in time of war, (b) any resident of this state who was a
12 citizen of the United States at the time of [his] such resident's
13 enlistment and who was in the military or naval service of a

14 government allied or associated with that of the United States during
15 the Second World War and received an honorable discharge
16 therefrom, (c) any resident of this state who served during the Second
17 World War as a member of any armed force of any government
18 signatory to the United Nations Declaration of January 1, 1942, and
19 participated in armed conflict with an enemy of the United States and
20 who has been a citizen of the United States for at least ten years and
21 presents satisfactory evidence of such service, (d) any resident of this
22 state who served as a member of the crew of a merchant vessel during
23 the Second World War and is qualified with respect to such service as
24 a member of the group known as the "American Merchant Marine in
25 ocean-going service during the period of armed conflict, December 7,
26 1941, to August 15, 1945", members of which are deemed to be eligible
27 for certain veterans benefits under a determination in the United States
28 Department of Defense, as recorded in the Federal Register of
29 February 1, 1988, provided such resident has received an armed forces
30 discharge certificate from the Department of Defense on the basis of
31 such service, (e) any member of the armed forces who was in service in
32 time of war and is still in the service and by reason of continuous
33 service has not as yet received a discharge, (f) any person who is
34 retired from the armed forces after thirty years of service because [he]
35 such person has reached the age limit prescribed by law or because
36 [he] such person suffers from mental or physical disability, or (g) any
37 person who is serving in the armed services in time of war; or lacking
38 said amount of property in [his] such person's own name, so much of
39 the property belonging to, or held in trust for, [his] such person's
40 spouse, who is domiciled with [him] such person, as is necessary to
41 equal said amount. For the purposes of this subdivision, "veteran",
42 "armed forces" and "service in time of war" have the same meaning as
43 in section 27-103."