



General Assembly

January Session, 2007

Proposed Bill No. 6964

LCO No. 989

Referred to Committee on Finance, Revenue and Bonding

Introduced by:

REP. GIBBONS, 150th Dist.

**AN ACT CONCERNING AN EXEMPTION FROM THE ESTATE TAX
FOR THE PRIMARY RESIDENCE.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That chapter 217 of the general statutes be amended to exclude from
- 2 calculation of the tax due under the estate tax the value of the
- 3 decedent's primary residence.

Statement of Purpose:

To provide an exemption from calculated assets under the estate tax for a person's primary residence.