



General Assembly

January Session, 2007

Proposed Bill No. 791

LCO No. 1518

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
SEN. RORABACK, 30th Dist.

**AN ACT CONCERNING AN EXEMPTION FROM THE ESTATE TAX
FOR CERTAIN FARM LAND.**

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 exempt from
- 2 the estate tax all farm land, where the recipient of the farm land grants
- 3 a conservation restriction to the town for a period of not less than ten
- 4 years.

Statement of Purpose:

To exempt farm land from the estate tax when the land will remain as farm land for at least ten years.