



General Assembly

**Amendment**

January Session, 2007

LCO No. 8509

\*SB0075108509SD0\*

Offered by:

SEN. DOYLE, 9<sup>th</sup> Dist.  
SEN. PRAGUE, 19<sup>th</sup> Dist.  
REP. SERRA, 33<sup>rd</sup> Dist.  
REP. NAFIS, 27<sup>th</sup> Dist.

To: Subst. Senate Bill No. 751

File No. 853

Cal. No. 440

**"AN ACT CONCERNING THE ESTABLISHMENT OF A SENIOR  
CITIZEN VOLUNTEER SERVICES TAX CREDIT PROGRAM."**

1 Strike everything after the enacting clause and substitute the  
2 following in lieu thereof:

3 "Section 1. (NEW) (*Effective October 1, 2007, and applicable to*  
4 *assessment years commencing on or after October 1, 2007*) Any  
5 municipality may, upon approval by its legislative body, abate the  
6 property taxes due for any tax year or the interest on delinquent taxes  
7 from a taxpayer who at the time that the property tax abatement is  
8 sought: (1) Has provided volunteer services on behalf of a  
9 municipality, (2) is sixty-two years of age or older, and (3) has annual  
10 income of less than thirty thousand dollars if unmarried, and less than  
11 fifty thousand dollars if married. The amounts of qualifying income as  
12 provided in this section shall be adjusted annually in a uniform  
13 manner to reflect the annual inflation adjustment in Social Security

14 income, with each such adjustment of qualifying income determined to  
 15 the nearest one hundred dollars. The amount of such property tax  
 16 abatement shall be the product of the number of hours that such  
 17 taxpayer volunteered multiplied by the state minimum fair wage, as  
 18 prescribed in subsection (j) of section 31-58 of the general statutes, for  
 19 each hour of volunteer service. Any such abatement shall be  
 20 redetermined on an annual basis utilizing volunteer service hours  
 21 provided during the course of the tax year for a qualifying taxpayer.  
 22 The legislative body may establish the maximum amount of taxes that  
 23 may be abated for a qualifying taxpayer for each tax year, provided the  
 24 maximum amount of taxes that may be abated for a qualifying  
 25 taxpayer shall be one thousand dollars for each tax year. A property  
 26 tax abatement granted to any taxpayer in accordance with the  
 27 provisions of this section shall be excluded from any calculation of  
 28 income for purposes of determining the eligibility for, or the benefit  
 29 level of, such taxpayer under the provisions of sections 12-81f, 12-81g,  
 30 12-129b to 12-129d, inclusive, 12-129n, 12-170v, 12-170w and 12-170aa  
 31 of the general statutes and any property tax abatement provided under  
 32 this section shall be in addition to any such benefits for which such  
 33 taxpayer is eligible under sections 12-81f, 12-81g, 12-129b to 12-129d,  
 34 inclusive, 12-129n, 12-170v, 12-170w and 12-170aa of the general  
 35 statutes. The utilization of services provided by any volunteer as set  
 36 forth in this section shall not interfere with any collective bargaining  
 37 agreement or result in the reduction or elimination of any bargaining  
 38 unit position."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2007, and applicable to assessment years commencing on or after October 1, 2007</i>	New section