



General Assembly

January Session, 2009

Committee Bill No. 5070

LCO No. 4021

04021HB05070VA_

Referred to Committee on Select Committee on Veterans' Affairs

Introduced by:

(VA)

AN ACT CONCERNING PROPERTY TAX EXEMPTIONS FOR A SURVIVING PARENT OF A SERVICEMAN OR VETERAN.

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

1 Section 1. Section 12-90 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2009, and*
3 *applicable to assessment years commencing on or after October 1, 2009*):

4 (a) No individual entitled to exemption under two or more of
5 subdivisions (19), (20), (22), (23), (25), (26) and (28) of section 12-81 and
6 under section 12-82 shall receive more than one exemption.

7 (b) Notwithstanding the provisions of subsection (a) of this section,
8 any individual entitled to the exemption from property tax allowed in
9 accordance with (1) subdivision (22) of [said] section 12-81 for the
10 surviving spouse of a veteran, as defined [therein,] in said subdivision
11 (22), or (2) subdivision (25) of said section 12-81 for the surviving
12 parent of a veteran, as defined in said subdivision (25), which
13 individual, except for said provisions of subsection (a) [hereof] of this
14 section, would also be entitled to the exemption from property tax
15 allowed in accordance with subdivision (19) of [said] section 12-81 for

16 veterans, as defined [therein] in said subdivision (19), shall be entitled
17 to receive the amount of exemption allowed under said subdivision
18 (22) as such a surviving spouse or allowed under said subdivision (25)
19 as such a surviving parent, and, in addition, the amount of exemption
20 allowed under said subdivision (19) as a veteran qualified for such
21 exemption thereunder.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2009, and applicable to assessment years commencing on or after October 1, 2009</i>	12-90

Statement of Purpose:

To allow a veteran who is (1) entitled to a property tax exemption in accordance with subdivision (19) of section 12-81, and (2) entitled to a property tax exemption for a surviving parent in accordance with subdivision (25) of said section, to receive both exemptions.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]

Co-Sponsors: REP. BERGER, 73rd Dist.; REP. ALDARONDO, 75th Dist.
REP. BUTLER, 72nd Dist.; REP. D'AMELIO, 71st Dist.
REP. NOUJAIM, 74th Dist.; SEN. HARTLEY, 15th Dist.
SEN. CALIGIURI, 16th Dist.; REP. NICASTRO, 79th Dist.

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