



BENEFITS FOR ACTIVE DUTY SERVICE MEMBERS STATIONED IN CONNECTICUT

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ISSUE

What types of benefits does the state provide to active-duty service members stationed in Connecticut?

SUMMARY

Connecticut law provides various benefits to active-duty service members stationed in the state. The benefits include the following:

1. waiver of certain license fees and requirements,
2. reduced rates for certain taxes,
3. reinstatement protection for certain government employees who join the armed forces,
4. in-state tuition,
5. college credit for military occupational specialty training, and
6. voting by absentee ballot.

The report summarizes benefits provided to active-duty service members and does not include benefits for National Guard members called into federal service.

LICENSING

Renewals

Various state laws allow service members to have their licenses, certificates, permits, or registrations renewed while they are on active duty (CGS §§ [4-61cc](#), [10-146b\(b\)](#), [19a-88b](#), [20-228](#), & [20-306](#)). For example, the Department of Public Health is required to renew credentials issued to service members on active duty (e.g., nurse and dentist). In these instances, the service members must renew their credentials within a year of discharge.



They are also exempt from annual and biennial license and registration fees and occupational taxes while they are on active duty and for one year after they are discharged (CGS § [27-102a](#)).

Waivers

Various state laws require some government entities to certify, waive, grant, or award certain licenses, registrations, examinations, or training for service members with military experience or qualifications similar to those otherwise required to be credentialed (CGS § [7-294d](#), [14-36](#), [14-50](#), [19a-179](#), [20-12](#), [20-333](#), [20-335](#), [29-161g](#), [31-22u](#), & [51-81b](#)). Under certain circumstances, the law waives the application and initial license fee.

In-state Rate

Active-duty personnel stationed in-state pay the resident rate for fishing, trapping, and hunting licenses (CGS §§ [26-34a](#), [-86a](#), & [-86c](#)). The resident rate is lower than nonresident rate.

TAX

Income Tax

The law gives service members serving in a combat zone a 180-day extension after combat service to file state income tax returns without penalty or interest ([CGS § 12-724\(a\)\(1\)](#)).

Under state law, compensation paid by the United States for service members not domiciled in the state is not considered as income derived within Connecticut for state income tax purposes ([CGS § 12-711 \(d\)](#)).

Additionally, according to the Department of Revenue Service (DRS), because combat pay and hostile fire or imminent danger special pay are not taxable for federal income tax purposes, they are also not subject to state income tax (DRS Informational Publication [IP 2015\(24\)](#), Connecticut Income Tax Information for Armed Forces Personnel and Veterans).

Property Tax

State law requires municipalities to waive the interest on delinquent property taxes owed by certain active military members serving out-of-state for up to one year. They must pay all waived interest if they do not pay within one year of when they return ([CGS § 12-146e](#), as amended by [PA 16-191](#)).

Additionally, state law exempts from property tax one motor vehicle belonging to, leased to, or held in trust for a service member regardless of where the vehicle is being garaged ([CGS § 12-81\(53\)](#)).

EMPLOYMENT

State and Municipal Employees

Under state law, service members are entitled to employment reinstatement protection after returning from service in the armed forces ([CGS §§ 5-255 & 7-462](#)).

Under certain limited circumstances, war service can be used to purchase retirement credit ([CGS §§ 5-180\(b\) & 7-436b](#)). Service members who leave state employment can continue to make retirement contributions ([CGS § 5-180](#)).

Teachers and Superintendents

The law generally provides employment reinstatement protection to any professional employee certified by the State Board of Education and employed by a board of education who leaves to enter the armed forces ([CGS § 10-156d](#)).

EDUCATION

High School

Under state law, the fee for a state high school diploma examination is waived for service members under age 21 ([CGS § 10-5](#)).

Higher Education

State law classifies service members who are stationed in Connecticut by military orders as in-state students for public higher education institutions ([CGS § 10a-29](#)). In-state students pay less in tuition than out-of-state students.

Additionally, the law requires public higher education institutions to award college credit for military occupational specialty training to service members enrolled at the institutions ([CGS § 10a-149d](#)).

MOTOR VEHICLE

In addition to the property tax exemption (see above), state law exempts service members from paying motor vehicle operator's license and examination fees ([CGS § 14-50\(c\)](#)).

State law allows service members in Connecticut who reside in another state to purchase motor vehicles from a licensed Connecticut motor vehicle dealer at a reduced sales tax rate of 4.5% rather than 6.35% ([CGS § 12-408](#)).

MISCELLANEOUS

Voting

State law allows service members to vote by absentee ballot when they are unavailable to vote at their polling place during voting hours because of their active-duty service ([CGS § 9-135](#)).

Manufactured Home Contract Termination

The law allows a service member to terminate his or her rental agreement with less than the required 30-day notice if his or her reassignment orders do not allow such prior notification ([CGS § 21-82\(16\)](#)).

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