



## VETERANS' BENEFITS

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### ISSUE

What types of benefits does the state provide veterans? This report updates OLR report [2015-R-0012](#).

### SUMMARY

State law defines a "veteran" in several ways, with some statutes defining a veteran especially for a particular benefit program. In the absence of a specific definition, eligibility is determined according to a general definition in [CGS § 27-103\(a\)](#). This law defines a veteran as an individual honorably discharged or released under honorable conditions from active duty in the armed forces (U.S. Army, Navy, Marine Corps, Coast Guard, and Air Force and any of their reserve components, including the Connecticut National Guard performing duty under Title 32 of federal law).

To qualify for some benefits, war service is required. Other benefits are available to all veterans honorably discharged from active-duty service, irrespective of whether they served during wartime.

Wartime veterans are eligible for the following, among other benefits:

1. local property tax exemptions (a reduction of the property's assessed value for tax purposes);
2. education benefits, including tuition waivers at the state's public colleges and universities;
3. financial aid from the Soldiers, Sailors and Marines Fund and the veterans' affairs commissioner;
4. employment benefits, including bonus points on initial state and municipal civil service examinations;



5. retirement credits (for those who were state or municipal employees); and
6. motor vehicle registration and license fee exemptions.

All veterans, including those without wartime service, are eligible for miscellaneous benefits, including admission to the Veterans' Home; burial in the state veterans' cemetery; and motor vehicle, employment, and occupational licensing benefits.

Veterans' benefits are not granted automatically. The veteran or a qualified dependent must claim them. To make a claim, the applicant must document his or her eligibility. The most common proof of eligibility is the Department of Defense document, DD 214, which must indicate an honorable discharge. (All military services have used DD 214s since January 1, 1950, according to the U.S. Department of Veterans' Affairs (<http://www.dd214.us/>); before then, similar documents were called a "Report of Separation" and a "Certificate of Service.")

The National Archive's website states that "most veterans and their next-of-kin can obtain free copies of their DD Form 214 (or the applicable separation document) and records several ways," and provides a link to do so: <http://www.archives.gov/veterans/military-service-records/index.html>.

Veterans are eligible for state benefits, regardless of their discharge classification, if they were or would have been denied such benefits solely based on their sexual orientation under any current or former federal policy prohibiting homosexual personnel from serving in the military ([CGS § 27-102q](#)).

A veteran's surviving spouse or dependent children are eligible for some benefits to which the deceased veteran was eligible.

For further information on programs and eligibility requirements, veterans may contact the state Veterans' Department Office of Advocacy and Assistance at (860) 616-3683 and visit the Veterans' Department website: [www.ct.gov/ctva/](http://www.ct.gov/ctva/).

## **WAR SERVICE BENEFITS**

To be eligible for war service benefits, a veteran must have at least 90 days cumulative wartime service during or in specified wars, operations, or conflicts unless he or she (1) was separated from service sooner because of a Veterans' Administration (VA)-rated, service-connected disability or (2) served for the duration of any military operation that lasted for less than 90 days.

Table 1 shows the post-1940 qualifying war periods for purposes of state veterans' benefits.

**Table 1: Post-1940 "Service in Time of War"**

<b>Operation</b>	<b>Date</b>	<b>Service Condition</b>
World War II	12/07/41-12/31/47*	Active service during the war
Korean War	06/27/50-01/31/55	Active service during the war
Lebanon Conflict	07/01/58-11/01/58 or 09/29/82-03/30/84	Combat or combat-support role in Lebanon
Vietnam Era	02/28/61-07/01/75	Active service during the war
Grenada invasion	10/25/83-12/15/83	Combat or combat-support role in Grenada required
Operation Earnest Will (escort of Kuwaiti tankers flying U.S. flag in Persian Gulf)	07/24/87-08/01/90	Combat or combat-support role required in the operation
Panama invasion	12/20/89-01/31/90	Combat or combat-support role required in the invasion
Persian Gulf War	08/02/1990 until a date prescribed by the President or law	Active-service anywhere during the war (not necessarily in the Persian Gulf or in a combat role)

\*Ending dates specified in [CGS § 12-86](#) for property tax exemptions.

### **Property Tax Exemptions**

State law provides, at a minimum, \$1,500 in municipal property tax exemptions for qualified veterans. The main state-mandated veterans' property tax exemptions in Connecticut are granted through two statutes: (1) [CGS § 12-81\(19\)](#) requires municipalities to exempt from taxation \$1,000 of the property owned by a veteran or his or her surviving spouse and (2) [CGS § 12-81g](#) requires municipalities to give veterans who get the basic exemption an additional income-based exemption. For a veteran whose income falls below a certain statutorily determined limit, the additional exemption is equal to twice the basic exemption ([CGS § 12-81g\(a\)](#)). For a veteran whose income exceeds the limit, the additional exemption is 50% of the basic exemption ([CGS § 12-81g\(d\)](#)). For a more detailed discussion of property tax exemptions, see OLR Report [2015-R-0011](#).

**Eligibility.** In addition to those veterans who meet the general 90-day active-duty during war and honorable discharge requirement, those still in the service are eligible for property tax exemptions if they meet the 90-day war service requirement, as are veterans who retired after 30 years of service. World War II veterans with certain Merchant Marine service and military service with allied armies also qualify. A veteran's spouse is ordinarily entitled to the property tax exemption for which the deceased veteran qualified. A sole surviving parent and the minor child of a veteran who died while serving in the armed forces or after receiving an honorable discharge is also entitled to an exemption ([CGS § 12-81\(19\) to \(25\)](#)).

To obtain an exemption, an applicant must document his or her eligibility to the local town clerk. If the veteran is no longer in service, he or she must establish eligibility only once to receive the basic exemption; if the veteran is still serving, he or she must send the town clerk a written statement every year signed by his or her commanding officer or other appropriate officer attesting to his or her service. For income-based exemptions, the veteran must reestablish his or her eligibility every two years. Veterans' disability payments are excluded when determining income for an income-based property tax exemption for veterans.

***Additional Local Option.*** [CGS § 12-81f](#) allows municipalities to provide a property tax exemption in addition to the veterans' exemptions they are required to provide by law. The exemption can be up to \$10,000 or 10% of a property's assessed value for eligible veterans. [PA 16-191](#), effective October 1, 2016, increases this amount to \$20,000. It also allows a municipality, with its legislative body's approval, to provide an additional property tax exemption of at least \$3,000 to disabled veterans.

Municipalities can increase the maximum income a veteran or a surviving spouse can have and be eligible for the exemption by as much as \$25,000 above the income levels of the mandatory exemption program. The state does not reimburse municipalities for revenue they lose as a result of providing the optional exemption.

### ***Education Benefits***

***Tuition Waivers.*** The law requires the state's public colleges and universities to waive tuition for wartime veterans who have been accepted at an approved institution and living in the state at the time of the acceptance. The waiver applies at community-technical colleges, the Connecticut State University System (CSUS), and the University of Connecticut (UConn). It covers the cost of tuition for credit-bearing undergraduate and graduate programs. It does not apply to other charges or fees, such as student activity fees and room and board (CGS §§ [10a-77](#), [10a-99](#), and [10a-105](#)).

***Educational Financial Aid for Certain Children.*** The law provides state education aid to children between ages 16 and 23 of wartime veterans who were killed in action, died from an illness or accident while on active duty, are totally and permanently disabled, or missing in action in Vietnam. The amount of aid, which is based on need, is up to \$400 per year ([CGS § 10a-166](#)).

**Honorary High School Diplomas.** Local or regional school boards may award high school diplomas to honorably discharged World War II, Korean War, or Vietnam War veterans who did not receive their diplomas because they left high school for military service ([CGS § 10-221a\(i\)](#)).

### **Financial and Other Aid**

**Soldiers, Sailors and Marines Fund.** This fund provides temporary aid (such as food, clothing, medical and surgical aid), general care and relief, or burial expenses to needy wartime veterans or their (1) spouses living with them or who lived with them when they died or (2) dependent children under age 18. The veteran must live in the state when he or she applies for, and while getting, the assistance ([CGS § 27-138 et seq.](#)). Further information on this fund is available at <http://www.alctssmf.org/> or by calling (860) 296-0719.

**Commissioner's Temporary Assistance.** By law, wartime veterans who need help because of a disability or other service-related cause are eligible for temporary financial assistance from the veterans' affairs commissioner in an amount and for a time he decides. He may also help the spouse, parents, children, or siblings of any veteran who died as a result of such service if they cannot support themselves because of the veteran's death ([CGS § 27-125](#)).

### **Employment**

**Civil Service Exams.** The law gives bonus points to wartime veterans who achieve a passing score on initial state and municipal civil service examinations. A wartime veteran eligible for or receiving VA disability compensation or pension, and unable to pursue gainful employment because of the disability, receives 10 bonus points; a wartime veteran ineligible for VA disability compensation or pension is eligible for five bonus points ([CGS §§ 5-224](#) and [7-415](#)).

If an honorably discharged or released veteran has served in a military action and received or is entitled to receive a campaign badge or expeditionary medal and is not otherwise eligible to receive bonus points, he or she qualifies for five bonus points if he or she receives the passing grade on the examination ([CGS § 5-224](#)).

### **Housing**

The entity operating any Department of Economic Development (DECD)-funded low- or moderate-income rental housing project must give preference to wartime veterans competing with other applicants when housing needs are substantially

equal ([CGS § 8-75](#)). Additionally, DECD provides other housing preferences to wartime veterans (e.g., sales in certain one- or two-family homes or condominiums in a project, or mortgage loans) ([CGS § 8-83](#)).

### ***Retirement Credit***

Members of the Municipal Employees' Retirement System who leave municipal employment to enter the armed forces while the United States is at war, engaged in hostilities, or during national emergencies and are reemployed by the municipality within six months of discharge are credited with the period of service as though they had been continuously employed. This six-month limitation can be extended in cases of a service-related disability ([CGS § 7-434](#)).

Wartime veterans who become members of the State Employees' Retirement System or Teachers' Retirement System may purchase retirement credit for time of service. The Teachers' Retirement System allows credit for up to 30 months for peacetime military service. Veterans purchasing teachers' retirement credit may not receive or be eligible to receive retirement credit for service from any other government source (CGS §§ [5-180](#) and [10-183e\(b\)\(3\) and \(11\)](#)).

State police officers, correction guards and instructors, and other people in hazardous duty service who were granted military leave and returned to service within 90 days after discharge receive retirement credit for any period of wartime service. They may also get retirement credit for wartime service prior to such employment, provided they make the appropriate contributions to the retirement fund ([CGS § 5-173](#)).

### ***Motor Vehicle Registration Fee Exemptions***

The law grants free motor vehicle registration to disabled wartime veterans with certain service-connected disabilities, former prisoners of war, and recipients of the Congressional Medal of Honor. Disabled veterans are eligible for fee exemptions for up to three vehicles in the (1) passenger; (2) camper; or (3) combination passenger and commercial registration categories, whether the veteran owns or leases them. The other two categories of veterans are eligible for exemptions on two vehicles. The spouses of the recipients of the Congressional Medal of Honor and former prisoners of war may retain the registration for life or until remarriage (CGS §§ [14-49\(o\)](#) & [14-21d](#)).

Disabled wartime veterans with certain VA-rated disabilities are entitled, upon application, to free special license plates. The plate exempts the veteran from overtime parking fines, provided the veteran does not leave his or her vehicle at the same spot for more than 24 hours. Surviving spouses may keep the plates and identification cards until death or remarriage ([CGS § 14-254](#)).

### ***Miscellaneous War Service Benefits***

***Funeral Honor Guards.*** A veteran is entitled to an honor guard detail at his or her funeral if the veteran served in wartime, served in the National Guard for more than 20 years, or died while serving as a guard member ([CGS § 27-76](#)).

***Burial Expenses.*** When any wartime veteran dies and does not leave enough money to pay for burial expenses, as determined by the commissioner after consulting with the appropriate probate court, the state must pay \$1,800 toward his or her funeral expenses or cremation. Claims must be made within one year after the veteran dies or his or her remains are returned from abroad ([CGS § 27-118](#)).

***Itinerant Vendor Permit Fee Exemptions.*** Wartime veterans are exempt from the \$200 fee for a town hawker and peddler permit (but not from the requirement to get a permit). The veteran must live in the state for at least two years before he or she qualifies ([CGS § 21-37](#)).

Wartime veterans are entitled to an exemption from any local itinerant vendor's license fee, if they live in Connecticut for at least two years before applying ([CGS § 21-30](#)).

***Veterans' Service Ribbons.*** The veterans' affairs commissioner, in conjunction with the adjutant general, must award a ribbon and medal to any wartime veteran who lived in Connecticut when called to active duty service or is living in Connecticut when the award is made. The award is called the Connecticut Veterans Wartime Service Medal. Within existing budgetary resources, the law allows posthumous awards to veterans who died on or after November 12, 1918 ([CGS § 27-73e](#), as amended by [PA 16-164](#)). More information, including how to apply for the award, is available at: <http://www.ct.gov/ctva/cwp/view.asp?a=1992&q=313194>.

***Bonus Program.*** By law, current or former guard members called to active service on or after September 11, 2001, are entitled to a service bonus of up to \$1,200 (1) if they are or were in active service for at least 90 consecutive days; (2) if while in such service, they are or were deployed in a combat zone designated by the

president; and (3) if discharged, they were discharged honorably or because of a line-of-duty injury. There is also a \$500 maximum bonus for otherwise qualified current or former guard members whose active service is or was not in a combat zone. Applicants must submit bonus requests within three years after the end of the operation in which they served ([CGS § 27-61a](#)).

***Depleted Uranium Exposure Tests.*** The law requires the adjutant general and the veterans' affairs commissioner to help eligible guard members and veterans get federal treatment services, including a best practice health screening test for exposure to depleted uranium, if they (1) are assigned a risk level I, II, or III for depleted uranium exposure by their branch of service; (2) are referred by a military physician; or (3) have reason to believe that they were exposed to depleted uranium during military service.

The law applies to (1) Connecticut National Guard members who served in the Persian Gulf War or in an area designated as a combat zone by the president during Operation Enduring Freedom or Operation Iraqi Freedom and (2) honorably discharged veterans who served as guard members under these same circumstances ([CGS § 27-140ii](#)).

***Veterans Health Registry.*** The law allows the Veterans Affairs' Department to establish and maintain, within available resources, a registry of health data on armed forces members who have completed a period of active service. The department may use the data to (1) study the potential short- and long-term effects of environmental hazards on such members and (2) inform, customize, and coordinate the provision of health care services to them. It must accomplish these tasks using available resources ([CGS § 27-109a](#)).

***Free Passes to Any State Park, Forest, or State Recreational Facility for Certain Disabled Veterans.*** The law grants a free lifetime pass for state parks, forests, and recreational facilities to any resident who is a disabled wartime veteran. The pass allows free parking, admission, and boat access parking ([CGS § 23-26\(d\)](#)). (The pass does not apply to any park, forest, or facility that a private concessionaire wholly manages and may not apply to payments required for special events.)

## **BENEFITS NOT REQUIRING WAR SERVICE**

### ***Admission to the Veterans' Home***

Veterans who need medical or surgical care and treatment are eligible for admission to the Veterans' Home. Those with no adequate means of support are also eligible for admission to certain hospitals at state expense unless other funds or means of payment are unavailable (CGS §§ [27-108](#) & [27-103\(b\)](#)). The veterans' affairs commissioner has sole power to determine who is admitted to these facilities.

### ***Burial in the State Veterans' Cemetery***

Any veteran may ask the veterans' affairs commissioner to be buried in the state veteran cemetery. Veterans and one spouse are eligible for such burial ([CGS § 27-122b](#)).

### ***Death Certificate Fee Waiver***

A veteran's spouse, child, or parent is entitled to have the \$20 fee waived for one certified copy of the veteran's death certificate ([CGS § 7-74](#)).

### ***National Guard Tuition Waiver***

By law, UConn, CSUS, and regional community-technical colleges must waive tuition in undergraduate and graduate programs for qualified, active Connecticut National Guard members. To qualify for a tuition waiver, the member must be (1) certified by the adjutant general, or his designee, to be in good standing and (2) enrolled in or accepted for admission to a degree-granting program (CGS §§ [10a-77\(d\)](#), [-99\(d\)](#), and [-105\(e\)](#)).

The law requires public higher education institutions to award college credit for military occupational specialty training to veterans enrolled at the institutions ([CGS § 10a-149d](#)). The applicant must have experience in a military occupation the institution recognizes as substituting for, or meeting the requirements of, a particular course of study. Under the act, a "veteran" is anyone discharged or released under conditions other than dishonorable from active service in the armed forces.

State law allows UConn, CSUS, and the regional community-technical colleges to recover federal educational payments under the 2008 Post-9/11 Veterans Education Assistance Act for veterans who apply for and receive these benefits. For such veterans, the schools waive only the tuition amount above that which the federal payment covers.

According to the U.S. Department of Veterans' Affairs, the federal Post-9/11 GI Bill provides financial support for education and housing to individuals (1) with at least 90 days of combined service on or after September 11, 2001 or (2) discharged with a service-connected disability after 30 days. Either way, these people must have received an honorable discharge to be eligible. More information on the Post-9/11 Veterans Education Assistance Act is available here: [http://www.benefits.va.gov/gibill/post911\\_gibill.asp](http://www.benefits.va.gov/gibill/post911_gibill.asp).

### ***Employment***

State and municipal employers must reinstate to his or her former position an employee who left service to enter the armed forces if he or she applies within 90 days after receiving a certificate confirming satisfactory military service. The appointing authority must certify in writing that the employee is able and qualified to perform the work required and that there is work available (CGS §§ [5-255](#) and [7-462](#)).

### ***High School Examination Fee Waiver***

Veterans are exempt from paying the \$13 fee to take or retake the examination for the state high school diploma (general equivalency diploma or GED) ([CGS § 10-5](#)).

***Unemployed Armed Forces Member Subsidized Training and Employment Program.*** This program provides grants to subsidize a business's costs of hiring honorably discharged unemployed veterans during their first 180 days on the job. These veterans must have served at least 90 days or have been separated from service earlier due to a service-connected disability ([CGS § 31-3uu](#)).

### ***Motor Vehicle License***

A veteran who applies within two years of receiving an honorable discharge is exempt from paying motor vehicle operator's license and registration fees for one licensing period ([CGS § 14-50\(c\)](#)).

A veteran may request waiver of the motor vehicle license examination if he or she (1) applies within two years of separation from service and (2) previously held a military operator's license ([CGS § 14-36\(e\)](#)).

State law allows any type of motor vehicle owned or leased by a veteran or his or her surviving spouse for one year or longer to qualify for special veterans' license plates ([CGS § 14-20b](#)).

## ***Occupational Licenses***

A veteran whose hairdressing or cosmetology license expired while he or she was in the armed services may have it reinstated without paying the \$5 renewal fee ([CGS § 20-256](#)).

The Department of Public Health (DPH) may suspend any provision of law governing qualifications for opticians with respect to World War II and Korean War veterans if the department deems the provision unjust and the suspension does not jeopardize public health and safety ([CGS § 20-147](#)).

When a veteran's embalmer or funeral director's license expires while he or she is in the armed forces, DPH may waive the examination required for reinstatement, provided the department approves the veteran's professional qualifications. The veteran must apply within a year of separation from service ([CGS § 20-228](#)).

## ***Licensing and Registration Exemptions***

Veterans are exempt from annual and biennial license and registration fees or occupational taxes for one year after they are honorably discharged from active duty in the U.S. Armed Forces ([CGS § 27-102a](#)).

## ***Licensure and Certification for Military Training***

The law requires state agencies or boards that issue licenses or certificates requiring professional training, schooling, or apprenticeship to provide credits or exemptions to applicants who received applicable training, schooling, or experience while serving in the armed forces. It prohibits agencies from requiring applicants to repeat any substantively similar training or schooling required for licensure or certification ([CGS § 27-102b](#)).

The law requires various government entities to certify, waive, grant, or award certain licenses, registrations, examinations, training, or credit for veterans with military experience or qualifications similar to those otherwise required. Under the law, a "veteran" is anyone discharged or released under conditions other than dishonorable from active service in the armed forces.

For qualified veterans, the law requires the:

1. Police Officer Standards and Training Council to certify them as police officers ([CGS § 7-294d](#));
2. Department of Motor Vehicles (DMV) to waive certain examinations or tests for motor vehicle operator's licenses ([CGS § 14-36\(e\)](#));

3. Department of Labor to submit a recommendation for review that waives the apprentice requirement to the appropriate licensing board and Department of Consumer Protection to allow the applicants to sit for licensing exams (CGS §§ [20-333](#) & [31-22u](#));
4. Department of Emergency Services and Public Protection to waive security guard training ([CGS § 29-161q](#)); and
5. DPH to certify them as emergency medical technicians ([CGS § 19a-179](#)).

### ***National Guard Retirement***

All Connecticut National Guard members who retire honorably from active service after at least 10 years can be placed on the National Guard's list of retirees ("retired list"). Members on the retired list may be voluntarily recalled to active duty by the governor and, when performing such duty, receive the same pay and allowances as members of a similar grade on the active list.

The law allows (1) all members who serve honorably for 10 years to apply to be placed on the list in the highest grade in which they served and (2) all members who honorably serve 20 or more years to apply to be placed on the list at one grade above the highest grade they ever held, but not above brigadier general or sergeant major.

Each member is allowed only one retirement promotion, and the law generally requires that applications be timely and submitted to the adjutant general through the chain of command before the member retires. However, honorably discharged retired members of the Connecticut National Guard or the governor's military staff with 30 or more years of service may apply to the adjutant general for "retirement promotion" if they did not apply before retiring ([CGS § 27-53](#)).

By law, people on the retired list must be withdrawn from command and line of promotion. They must be removed from unit rosters as well. Also, by law, they (1) must be kept on the state armed forces register; (2) are subject to the National Guard's rules and regulations; (3) may wear, within the limitations of law and regulations, the uniform of the rank at which they retired; (4) may, if they consent, be detailed from the retired list and placed on active duty at the governor's order; and (5) serve without pay, except when on such duty, in which case, they are entitled to the same pay and allowances as officers of a similar grade on the active list ([CGS § 27-54](#)).

### ***Veterans' Registry***

The law requires the Veterans' Affairs Department to develop and maintain a contact list of armed forces members, including guard members, and honorably discharged veterans living in Connecticut to facilitate informing listed persons about benefits and services available to, and legislation affecting, them ([CGS § 27-100c](#)).

### ***Probate Records***

When the VA needs a probate record to determine a veteran's eligibility for benefits, the official with custody of the record must provide a certified copy for free ([CGS § 45a-12](#)).

### ***Veterans Status on Driver's License and Identity Card***

The DMV commissioner must include a person's status as a veteran, if applicable, on his or her state driver's license or identity card. The person must submit a request to have this status included to the Department of Veterans' Affairs, which must verify the status to the DMV commissioner ([CGS § 14-36h\(e\)](#)).

### ***State Identification Card Fee Waiver for Blind Veterans***

The law authorizes the DMV commissioner to waive the \$22.50 non-driver identification card fee for any applicant who is a blind veteran ([CGS § 1-1h](#)).

### ***Pretrial Diversionary Programs***

The law allows veterans to participate in accelerated rehabilitation twice, instead of only once, as allowed by law for non-veterans ([CGS § 54-56e](#)). The accelerated rehabilitation program is available for people accused of certain crimes or motor vehicle violations. It also allows veterans (1) participating in the pretrial drug education program or (2) with certain mental health conditions that are amenable to treatment to be assigned to state and federal departments of veterans' affairs services as an alternative to services from the Department of Mental Health and Addiction Services ([CGS §§ 54-56i](#) and [54-56j](#)). (Pretrial diversionary programs allow criminal defendants to avoid prosecution and incarceration by successfully completing these court-sanctioned community-based treatment programs before trial.)

### ***Certain Veterans Benefits Not Included in Assistance Program Eligibility Calculations***

To the extent allowed under federal law, state law directs the Department of Social Services commissioner to disregard a veteran's or surviving spouse's federal Aid and Attendance Pension benefits when calculating income for certain means-tested assistance programs (e.g., Medicaid) ([CGS § 17b-28i](#)).

### ***Veterans' Benefits Exempt from Postjudgment Debt Collection***

The law exempts veterans' benefits from being collected as part of postjudgment proceedings from people who have secured a court order (e.g., installment payment order or wage execution) ([CGS § 52-352b](#)).

### ***Utility Termination***

The law limits when utility companies can terminate residential service for non-payment in hardship cases, which includes a veteran whose sole source of financial support is his or her veterans' benefit ([CGS § 16-262c\(b\)\(3\)](#)). For more information on utility termination, see OLR Report [2012-R-0170](#).

### ***Security Deposit Program***

By law, the Department of Housing, through its Security Deposit Guarantee Program and within available appropriations, must provide security deposit guarantees (payment for any damages that occur) to financially eligible people living in emergency housing or receiving a government rental subsidy. The law requires the commissioner to prioritize providing these guarantees to eligible veterans ([CGS § 17b-802](#)).

### ***Tax Retirement Income Exemption***

State law fully exempts federally taxable military retirement pay from the state income tax ([CGS § 12-701\(20\)\(B\)\(xvii\)](#)).

### ***Veterans Agriculture Program***

This program gives a tax incentive to encourage certain veterans to start a farming business. Specifically, the law relaxes the conditions eligible veterans must meet to qualify for a sales and use tax exemption permit for property used exclusively in commercial agricultural production ([CGS § 12-412\(63\)\(D\)](#)).

### ***Veterans Small Business***

[PA 16-184](#), effective October 1, 2016, provides certain veteran-owned businesses with up to a 15% price preference for certain Department of Administrative Services open market orders or contracts. These businesses must have gross revenue of up to \$3 million in the most recently completed fiscal year and have at least 51% of the ownership be held by one or more veterans.

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