
OLR Bill Analysis

SB 231

AN ACT CONCERNING THE LEGISLATIVE COMMISSIONERS' RECOMMENDATIONS FOR TECHNICAL AND MINOR REVISIONS TO STATUTES CONCERNING MILITARY AND VETERANS' AFFAIRS.

SUMMARY

This bill makes conforming and technical changes in the armed forces and veterans statutes.

The bill also makes a minor change to clarify the income limit that makes a veteran eligible for the additional optional municipal veteran's property tax exemption. Under current law, the qualifying income is (1) a certain amount set by the municipality or (2) the maximum amount under the uniform income requirements for property tax exemptions that apply to unmarried individuals. The bill clarifies the qualifying income tied to the uniform income requirements by incorporating the maximum applicable amount for married joint filers.

By law, municipalities, with their legislative body's approval, may provide an optional municipal veteran's property tax exemption to certain veterans who do not qualify for existing veteran property tax exemptions (i.e., wartime, disabled, and severe service-related exemptions). A municipality may exempt up to \$5,000 or up to 5% of the property's assessed value.

EFFECTIVE DATE: October 1, 2018, except the provision on the uniform income requirements for property tax exemption is also applicable to assessment years starting on or after October 1, 2018.

COMMITTEE ACTION

Veterans' Affairs Committee

Joint Favorable

Yea 14 Nay 0 (03/14/2018)