AN ACT CONCERNING ELIGIBILITY FOR CERTAIN VETERANS' PROPERTY TAX EXEMPTIONS.

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

Section 1. Subsections (a) to (c), inclusive, of section 12-81f of the general statutes are repealed and the following is substituted in lieu thereof (Effective October 1, 2018, and applicable to assessment years commencing on or after October 1, 2018):

(a) Any municipality, upon approval by its legislative body, may provide that any veteran entitled to an exemption from property tax in accordance with subdivision (19) of section 12-81 shall be entitled to an additional exemption, provided such veteran's qualifying income does not exceed [(1) the applicable maximum amount as provided under section 12-81l, or (2) an amount established by the municipality, not exceeding the maximum amount under said section 12-81l by more than twenty-five thousand dollars] an amount that the municipality shall establish for such purpose. The exemption provided for under this subsection shall be applied to the assessed value of an eligible veteran's property and, at the option of the municipality, may be an
amount up to twenty thousand dollars or an amount up to ten per cent of such assessed value.

(b) Any municipality, upon approval by its legislative body, may provide that any veteran entitled to an exemption from property tax in accordance with subdivision (20) of section 12-81 shall be entitled to an additional exemption, provided such veteran's qualifying income does not exceed [1] the applicable maximum amount as provided under section 12-81l, or (2) an amount established by the municipality, not exceeding the maximum amount under said section 12-81l by more than twenty-five thousand dollars] an amount that the municipality shall establish for such purpose. The exemption provided for under this subsection shall be applied to the assessed value of an eligible veteran's property and shall be an amount not less than three thousand dollars of such assessed value.

(c) Any municipality, upon approval by its legislative body, may provide that any veteran's surviving spouse entitled to an exemption from property tax in accordance with subdivision (22) of section 12-81 shall be entitled to an additional exemption, provided such surviving spouse's qualifying income does not exceed [1] the maximum amount applicable to an unmarried person as provided under section 12-81l, or (2) an amount established by the municipality, not exceeding the maximum amount under said section 12-81l by more than twenty-five thousand dollars] an amount that the municipality shall establish for such purpose. The exemption provided for under this subsection shall be applied to the assessed value of an eligible surviving spouse's property and, at the municipality's option, may be in an amount up to twenty thousand dollars or in an amount up to ten per cent of such assessed value.

Sec. 2. Subsection (a) of section 12-81jj of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2018, and applicable to assessment years commencing on or after October 1, 2018):
(a) Any municipality, upon approval by its legislative body, may provide that any veteran, as defined in subsection (a) of section 27-103, which veteran is a resident of such municipality and ineligible for an exemption from property tax under subdivisions (19) to (21), inclusive, of section 12-81, shall be entitled to an exemption from property tax, provided such veteran's qualifying income does not exceed [(1) the maximum amount applicable to an unmarried person, as provided under section 12-81l, or (2) an amount established by the municipality, not exceeding the maximum amount under section 12-81l by more than twenty-five thousand dollars] an amount that the municipality shall establish for such purpose. The exemption provided for under this section shall be applied to the assessed value of any such veteran's property and, at the municipality's option, may be in an amount up to five thousand dollars or in an amount up to five per cent of such assessed value.

Sec. 3. Section 12-81l of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2018, and applicable to assessment years commencing on or after October 1, 2018):

Whenever used in sections [12-81f.] 12-81g, 12-81i [.] and 12-81l[,] [and 12-81jj.] "qualifying income" means, with respect to any person making application for exemption from property tax as provided under any of said sections, such person's total adjusted gross income as determined for purposes of the federal income tax plus any other income not included in such adjusted gross income, individually if unmarried, or jointly with spouse if married, during the calendar year ending immediately preceding the filing of a claim for any such exemption, but does not include veterans' disability payments. For purposes of determining eligibility for any of such exemptions, such qualifying income may not exceed fourteen thousand dollars, if unmarried, or sixteen thousand dollars, jointly with spouse, if married, provided in no event shall such maximum amounts of qualifying income with respect to any such person be less than the maximum amount of such qualifying income in the case of a married or
unmarried person, whichever is applicable, under subsection (b) of section 12-170aa, and in the event that such maximum qualifying income under this section is less than the comparable amount under said subsection (b) of section 12-170aa for any assessment year, such amount under this section shall be made equivalent to that under said subsection (b) of section 12-170aa for purposes of determining eligibility under this section for such assessment year.

This act shall take effect as follows and shall amend the following sections:

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<th>Amended Sections</th>
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<td>Section 1</td>
<td>October 1, 2018, and applicable to assessment years commencing on or after October 1, 2018</td>
<td>12-81f(a) to (c)</td>
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<td>Sec. 2</td>
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<td>Sec. 3</td>
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Statement of Purpose:
To eliminate qualifying income limits for veterans in order to be eligible for certain municipal option tax 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.]