



General Assembly

January Session, 2021

Committee Bill No. 5739

LCO No. 4563



Referred to Committee on VETERANS' AFFAIRS

Introduced by:
(VA)

AN ACT CONCERNING A PROPERTY TAX EXEMPTION FOR A PARENT OF A DECEASED SERVICEMAN OR VETERAN.

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

1 Section 1. Subdivision (22) of section 12-81 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective October*
3 *1, 2021, and applicable to assessment years commencing on or after October 1,*
4 *2021*):

5 (22) Subject to the provisions of sections 12-89, 12-90 and 12-95,
6 property to the amount of one thousand dollars belonging to, or held in
7 trust for, any surviving spouse while such person remains a widow or
8 widower, or a minor child or both, or, if there is no surviving spouse or
9 minor child, any surviving parent, residing in this state, of (A) one who
10 has served in the Army, Navy, Marine Corps, Coast Guard or Air Force
11 of the United States, or any citizen of the United States who served in
12 the military or naval service of a government allied or associated with
13 the United States, as provided by subdivision (19) of this section, and
14 who has died either during his or her term of service or after receiving
15 an honorable discharge therefrom, provided such amount shall be three
16 thousand dollars if death was due to service and occurred while on

17 active duty, or (B) one with a qualifying condition, as defined in section
18 27-103, who has served in the Army, Navy, Marine Corps, Coast Guard
19 or Air Force of the United States and who has died after receiving a
20 discharge other than bad conduct or dishonorable therefrom;

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021</i>	12-81(22)

Statement of Purpose:

To extend the property tax exemption for a surviving spouse or minor child of a serviceman or veteran to a parent of such serviceman or veteran if there is no surviving spouse or minor child.

[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. NAPOLI, 73rd Dist.; REP. DIGIOVANCARLO, 74th Dist.

H.B. 5739