

**Bill History**  
**Session Year 2021**  
**Raised S.B. No. 873**

[Raised Bill](#) [\[doc\]](#)

**Introducer(s):**

Finance, Revenue and Bonding Committee

**Title:** AN ACT MITIGATING ADVERSE TAX CONSEQUENCES RESULTING FROM EMPLOYEES WORKING REMOTELY DURING COVID-19, AND CONCERNING THE REMOVAL OF LIENS ON THE PROPERTY OF PUBLIC ASSISTANCE BENEFICIARIES AND A THREE-TIERED GRANTS IN LIEU OF TAXES PROGRAM.

**Statement of Purpose:** To (1) mitigate adverse tax consequences resulting from employees working remotely during the taxable year 2020 due to COVID-19, (2) eliminate state recovery of public assistance payments from certain assets and estates, and (3) revise the calculation of the amounts of grants in lieu of taxes paid to municipalities, based on equalized net grand list per capita.

**Bill History:**

02-10-2021 REFERRED TO JOINT COMMITTEE ON Finance, Revenue and Bonding Committee  
02-11-2021 PUBLIC HEARING 02/16

**Co-sponsor(s):**

Rep. Quentin W. Phipps, 100th Dist.    Rep. Susan M. Johnson, 49th Dist.  
Rep. Lucy Dathan, 142nd Dist.        Rep. Robyn A. Porter, 94th Dist.  
Sen. Derek Slap, 5th Dist.            Rep. John "Jack" F. Hennessy, 127th Dist.  
Rep. Brian T. Smith, 48th Dist.