



General Assembly

February Session, 2022

Raised Bill No. 5474

LCO No. 3265



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT ESTABLISHING A PROPERTY TAX EXEMPTION FOR PROPERTY LOCATED ON CERTAIN INDIAN LANDS.

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

1 Section 1. Section 12-81 of the 2022 supplement to the general statutes
2 is amended by adding subdivision (80) as follows (*Effective October 1,*
3 *2022, and applicable to assessment years commencing on or after October 1,*
4 *2022*):

5 (NEW) (80) Real property and tangible personal property located on
6 reservation land held in trust for a federally recognized Indian tribe.

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

| | | |
|-----------|---|-------|
| Section 1 | <i>October 1, 2022, and applicable to assessment years commencing on or after October 1, 2022</i> | 12-81 |
|-----------|---|-------|

Statement of Purpose:

To establish a property tax exemption for real property and tangible personal property located on certain Indian lands.

[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.]