



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
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**FIN**      *Joint Favorable*