



General Assembly

February Session, 2022

Proposed Bill No. 53

LCO No. 843



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
SEN. KELLY, 21st Dist.

AN ACT ESTABLISHING A CREDIT AGAINST THE PERSONAL INCOME TAX FOR THE PURCHASE OF CERTAIN ENERGY-EFFICIENT HOMES.

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

1 That title 12 of the general statutes be amended to establish, for the
2 taxable years commencing January 1, 2022, through January 1, 2025,
3 inclusive, a one-time credit against the personal income tax, in the
4 amount of two thousand five hundred dollars for a person filing as an
5 unmarried individual and five thousand dollars for married individuals
6 filing jointly, for taxpayers that purchase a newly constructed home in
7 the state with a score of sixty or higher on the Home Energy Rating
8 System Index.

Statement of Purpose:

To establish, for the taxable years commencing January 1, 2022, through January 1, 2025, inclusive, a one-time credit against the personal income tax, in the amount of two thousand five hundred dollars for a person filing as an unmarried individual and five thousand dollars for married individuals filing jointly, for taxpayers that purchase a newly

constructed home in the state with a score of sixty or higher on the Home Energy Rating System Index.