

OFFICE OF FISCAL ANALYSIS

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SB-1234

AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN
GRAND LIST EXEMPTIONS.

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 24 \$	FY 25 \$
Berlin; Thompson; Thomaston; West Haven; West Hartford	Cost/Revenue Loss	See Below	None

Explanation

The bill allows taxpayers in Berlin, Thompson, Thomaston, West Haven, and West Hartford to receive tax exemptions that they would have otherwise been eligible to receive if they had not missed the filing deadline for such exemptions in certain years. Depending on whether the payments have already been made, this results in a cost to these towns to reimburse such taxpayers, or a revenue loss. It is anticipated that any impact would only occur in FY 24.

The Out Years

The bill has no out years impact.