



General Assembly

January Session, 2023

Proposed Bill No. 77

LCO No. 1058



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
SEN. KELLY, 21st Dist.

AN ACT ESTABLISHING A PROPERTY TAX CREDIT AGAINST THE PERSONAL INCOME TAX FOR CERTAIN SENIORS.

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

- 1 That chapter 229 of the general statutes be amended to establish a
- 2 credit against the personal income tax for the amount of property taxes
- 3 paid by a taxpayer on such taxpayer's residence, provided such
- 4 taxpayer (1) is at least seventy years of age, (2) resides in the residence
- 5 full time, and (3) meets certain income limits.

Statement of Purpose:

To establish a credit against the personal income tax for the amount of property taxes paid by a taxpayer on such taxpayer's residence, provided such taxpayer (1) is at least seventy years of age, (2) resides in the residence full time, and (3) meets certain income limits.