



General Assembly

January Session, 2025

**Proposed Bill No. 987**

LCO No. 2235



Referred to Committee on HOUSING

Introduced by:  
SEN. GASTON, 23rd Dist.

***AN ACT ESTABLISHING A TAX ON CERTAIN UNOCCUPIED  
RESIDENTIAL PROPERTY.***

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 a tax on
- 2 residential property that remains unoccupied for six or more months,
- 3 provided that single-family detached units and duplexes shall be
- 4 exempt from such tax.

***Statement of Purpose:***

To establish a tax on certain unoccupied residential property.