



General Assembly

Amendment

January Session, 2025

LCO No. 5420



Offered by:

SEN. HARDING, 30th Dist.
SEN. MARTIN, 31st Dist.
SEN. SAMPSON, 16th Dist.
SEN. CICARELLA, 34th Dist.
SEN. SOMERS, 18th Dist.

SEN. HWANG, 28th Dist.
SEN. BERTHEL, 32nd Dist.
SEN. FAZIO, 36th Dist.
SEN. GORDON, 35th Dist.
SEN. KISSEL, 7th Dist.

To: House Bill No. 7067

File No.

Cal. No.

"AN ACT CONCERNING AN EMERGENCY CERTIFICATE OF NEED APPLICATION PROCESS FOR TRANSFERS OF OWNERSHIP OF HOSPITALS THAT HAVE FILED FOR BANKRUPTCY PROTECTION, THE ASSESSMENT OF MOTOR VEHICLES FOR PROPERTY TAXATION, A PROPERTY TAX EXEMPTION FOR VETERANS WHO ARE PERMANENTLY AND TOTALLY DISABLED AND FUNDING OF THE SPECIAL EDUCATION EXCESS COST GRANT."

1 Strike sections 4 to 6, inclusive, in their entirety and renumber the
2 remaining sections and internal references accordingly

3 After the last section, add the following and renumber sections and
4 internal references accordingly:

5 "Sec. 501. Subdivision (83) of section 12-81 of the general statutes is
6 repealed and the following is substituted in lieu thereof (*Effective from*
7 *passage and applicable to assessment years commencing on or after October 1,*
8 *2024*):

9 (83) (A) (i) [A] That portion of a dwelling, including a condominium,
10 as defined in section 47-68a, [and] a unit in a common interest
11 community, as defined in section 47-202, [that is (I) owned by] and a
12 mobile manufactured home, as defined in section 12-63a, and the lot
13 upon which such dwelling sits, not to exceed two acres thereof, that (I)
14 belongs to, or is held in trust for, any resident of this state who has
15 served in the Army, Navy, Marine Corps, Coast Guard, Air Force or
16 Space Force of the United States and has been determined by the United
17 States Department of Veterans Affairs to be permanently and totally
18 disabled based on a service-connected [permanent and total] disability
19 rating [as determined by the United States Department of Veterans
20 Affairs] of one hundred per cent, and (II) is occupied by such resident
21 as the resident's primary residence, or (ii) lacking such residence, one
22 motor vehicle [owned by] that belongs to, or is held in trust for, such
23 resident and is garaged in this state. As used in this subdivision,
24 "dwelling" does not include any portion of the unit or structure used by
25 such resident for commercial purposes or from which such resident
26 derives any rental income.

27 (B) If such resident lacks such [dwelling or motor vehicle] property
28 in such resident's name, [the dwelling or motor vehicle, as applicable,]
29 so much of the property belonging to, or held in trust for, such resident's
30 spouse, who is domiciled with such resident, shall be so exempt. When
31 any resident entitled to an exemption under the provisions of this
32 subdivision has died, the [dwelling] real property or motor vehicle, as
33 applicable, described in subparagraph (A) of this subdivision belonging
34 to, or held in trust for, such deceased resident's surviving spouse, while
35 such spouse remains a widow or widower, or belonging to or held in
36 trust for such deceased resident's minor children during their minority,
37 or both, while they are residents of this state, shall be so exempt as that
38 to which such resident was or would have been entitled at the time of
39 such resident's death.

40 (C) No individual entitled to the exemption under this subdivision
41 and under one or more of subdivisions (19), (22), (23), (25) and (26) of

42 this section shall receive more than one exemption.

43 (D) (i) No individual shall receive any exemption to which such
44 individual is entitled under this subdivision until such individual has
45 complied with section 12-95, as amended by this act, and has submitted
46 proof of such individual's [disability rating, as determined]
47 determination by the United States Department of Veterans Affairs, to
48 the assessor of the town in which the exemption is sought. If there is no
49 change to an individual's [disability rating] determination, such proof
50 shall not be required for any assessment year following that for which
51 the exemption under this subdivision is granted initially. If the United
52 States Department of Veterans Affairs modifies an individual's
53 [disability rating] determination to other than permanently and totally
54 disabled based on a service-connected [permanent and total] disability
55 rating of one hundred per cent, such modification shall be deemed a
56 waiver of the right to the exemption under this subdivision. Any such
57 individual whose [disability rating] determination was modified to
58 other than permanently and totally disabled based on a service-
59 connected [permanent and total] disability rating of one hundred per
60 cent may seek the exemption under subdivision (20) of this section.

61 (ii) Any individual who has been unable to submit evidence of
62 [disability rating] such determination by the United States Department
63 of Veterans Affairs in the manner required by this subdivision, or who
64 has failed to submit such evidence as provided in section 12-95, as
65 amended by this act, may, when such individual obtains such evidence,
66 make application to the tax collector not later than one year after such
67 individual obtains such proof or not later than one year after the
68 expiration of the time limited in section 12-95, as amended by this act,
69 as the case may be, for abatement in case the tax has not been paid, or
70 for refund in case the whole tax or part of the tax has been paid. Such
71 abatement or refund may be granted retroactively to include the
72 assessment day next succeeding the date as of which such individual
73 was entitled to such [disability rating as determined] determination by
74 the United States Department of Veterans Affairs, but in no case shall

75 any abatement or refund be made for a period greater than three years.

76 (iii) The tax collector shall, after examination of such application, refer
77 the same, with the tax collector's recommendations thereon, to the board
78 of selectmen of a town or to the corresponding authority of any other
79 municipality, and shall certify to the amount of abatement or refund to
80 which the applicant is entitled. Upon receipt of such application and
81 certification, the selectmen or other duly constituted authority shall, in
82 case the tax has not been paid, issue a certificate of abatement or, in case
83 the whole tax or part of the tax has been paid, draw an order upon the
84 treasurer in favor of such applicant for such amount, without interest.
85 Any action so taken by such selectmen or other authority shall be a
86 matter of record and the tax collector shall be notified in writing of such
87 action.

88 Sec. 502. Subdivision (20) of section 12-81 of the general statutes is
89 repealed and the following is substituted in lieu thereof (*Effective from*
90 *passage and applicable to assessment years commencing on or after October 1,*
91 *2024*):

92 (20) (A) Subject to the provisions hereinafter stated, property not
93 exceeding three thousand five hundred dollars in amount shall be
94 exempt from taxation, which property belongs to, or is held in trust for,
95 any resident of this state who has served, or is serving, in the Army,
96 Navy, Marine Corps, Coast Guard, Air Force or Space Force of the
97 United States and (i) has a disability rating as determined by the United
98 States Department of Veterans Affairs amounting to ten per cent or
99 more of total disability, other than a determination of being
100 permanently and totally disabled based on a service-connected
101 [permanent and total] disability rating of one hundred per cent,
102 provided such exemption shall be two thousand dollars in any case in
103 which such rating is between ten per cent and twenty-five per cent; two
104 thousand five hundred dollars in any case in which such rating is more
105 than twenty-five per cent but not more than fifty per cent; three
106 thousand dollars in any case in which such rating is more than fifty per
107 cent but not more than seventy-five per cent; and three thousand five

108 hundred dollars in any case in which such resident has attained sixty-
109 five years of age or such rating is more than seventy-five per cent; or (ii)
110 is receiving a pension, annuity or compensation from the United States
111 because of the loss in service of a leg or arm or that which is considered
112 by the rules of the United States Pension Office or the Bureau of War
113 Risk Insurance the equivalent of such loss.

114 (B) If such veteran lacks such amount of property in such veteran's
115 name, so much of the property belonging to, or held in trust for, such
116 veteran's spouse, who is domiciled with such veteran, as is necessary to
117 equal such amount shall also be so exempt. When any veteran entitled
118 to an exemption under the provisions of this subdivision has died,
119 property belonging to, or held in trust for, such deceased veteran's
120 surviving spouse, while such spouse remains a widow or widower, or
121 belonging to or held in trust for such deceased veteran's minor children
122 during their minority, or both, while they are residents of this state, shall
123 be exempt in the same aggregate amount as that to which the disabled
124 veteran was or would have been entitled at the time of such veteran's
125 death.

126 (C) No individual entitled to the exemption under this subdivision
127 and under one or more of subdivisions (19), (22), (23), (25) and (26) of
128 this section shall receive more than one exemption.

129 (D) (i) No individual shall receive any exemption to which such
130 individual is entitled under this subdivision until such individual has
131 complied with section 12-95, as amended by this act, and has submitted
132 proof of such individual's disability rating, as determined by the United
133 States Department of Veterans Affairs, to the assessor of the town in
134 which the exemption is sought. If there is no change to an individual's
135 disability rating, such proof shall not be required for any assessment
136 year following that for which the exemption under this subdivision is
137 granted initially. If the United States Department of Veterans Affairs
138 modifies a veteran's disability rating, such modification shall be deemed
139 a waiver of the right to the exemption under this subdivision until proof
140 of disability rating is submitted to the assessor and the right to such

141 exemption is established as required initially, except that if such
142 disability rating is modified to a determination that such veteran is
143 permanently and totally disabled based on a service-connected
144 [permanent and total] disability rating of one hundred per cent, such
145 veteran may seek the exemption under subdivision (83) of this section.

146 (ii) Any individual who has been unable to submit evidence of
147 disability rating in the manner required by this subdivision, or who has
148 failed to submit such evidence as provided in section 12-95, as amended
149 by this act, may, when such individual obtains such evidence, make
150 application to the tax collector not later than one year after such
151 individual obtains such proof or not later than one year after the
152 expiration of the time limited in section 12-95, as amended by this act,
153 as the case may be, for abatement in case the tax has not been paid, or
154 for refund in case the whole tax has been paid, of such part or the whole
155 of such tax as represents the service exemption. Such abatement or
156 refund may be granted retroactively to include the assessment day next
157 succeeding the date as of which such person was entitled to such
158 disability rating as determined by the United States Department of
159 Veterans Affairs, but in no case shall any abatement or refund be made
160 for a period greater than three years.

161 (iii) The tax collector shall, after examination of such application, refer
162 the same, with the tax collector's recommendations thereon, to the board
163 of selectmen of a town or to the corresponding authority of any other
164 municipality, and shall certify to the amount of abatement or refund to
165 which the applicant is entitled. Upon receipt of such application and
166 certification, the selectmen or other duly constituted authority shall, in
167 case the tax has not been paid, issue a certificate of abatement or, in case
168 the whole tax has been paid, draw an order upon the treasurer in favor
169 of such applicant for the amount, without interest, that represents the
170 service exemption. Any action so taken by such selectmen or other
171 authority shall be a matter of record and the tax collector shall be
172 notified in writing of such action;

173 Sec. 503. (*Effective from passage*) In each town in which the grand list

174 for the assessment year commencing October 1, 2024, has been
175 published and lodged for public inspection on or before the effective
176 date of this section:

177 (1) Notwithstanding the provisions of section 12-55 of the general
178 statutes, such town's assessor or board of assessors may disregard,
179 adjust and republish said grand list not later than thirty days after the
180 effective date of this section;

181 (2) Notwithstanding the provisions of subsection (b) of section 12-110
182 of the general statutes, such town's board of assessment appeals shall
183 meet to hear appeals related to the assessment of property during the
184 period commencing sixty days after the effective date of this section and
185 concluding ninety days after the effective date of this section, on
186 business days as described in said subsection;

187 (3) Notwithstanding the provisions of subdivision (1) of subsection
188 (a) of section 12-111 of the general statutes and section 12-112 of the
189 general statutes, appeals from the doings of such town's assessors shall
190 be heard or entertained by such town's board of assessment appeals if
191 such appeal is made on or before the fifteenth day after the effective date
192 of this section;

193 (4) Notwithstanding the provisions of subdivisions (1) and (2) of
194 subsection (a) of section 12-111 of the general statutes, such town's board
195 of assessment appeals shall notify each taxpayer who filed an appeal,
196 whether to advise of the date, time and place of the appeal hearing or to
197 advise that such board has elected not to conduct an appeal hearing, not
198 later than sixty days after the effective date of this section;

199 (5) Notwithstanding the provisions of section 12-120 of the general
200 statutes, such town's assessor or board of assessors shall transmit to the
201 Secretary of the Office of Policy and Management not later than one
202 hundred twenty days after the effective date of this section an abstract
203 of the assessment list that has been examined and corrected by the board
204 of assessment appeals; and

205 (6) Notwithstanding the provisions of section 12-142 of the general
206 statutes, title 7 of the general statutes, chapter 204 of the general statutes,
207 any special act, any municipal charter or any home rule ordinance, if
208 such town has adopted a budget or levied taxes for the fiscal year ending
209 June 30, 2026, such town may, by vote of its legislative body or, in a
210 municipality where the legislative body is a town meeting, by vote of
211 the board of selectmen, (A) amend its budget in the same manner as
212 such budget was originally adopted, and (B) not later than one hundred
213 fifty days after the effective date of this section, adjust the tax levy and
214 the amount of any remaining installments of such taxes. If such town
215 has levied a tax that was due and payable in a single installment for the
216 fiscal year ending June 30, 2026, such town may mail or hand deliver to
217 persons liable therefor a supplemental rate bill for any additional tax
218 levy resulting pursuant to subparagraph (B) of this subdivision.

219 Sec. 504. (NEW) (*Effective October 1, 2025*) (a) Any municipality, upon
220 approval by its legislative body, may provide that the surviving spouse
221 of any resident of this state who (1) had served in the Army, Navy,
222 Marine Corps, Coast Guard, Air Force or Space Force of the United
223 States, (2) had been determined by the United States Department of
224 Veterans Affairs to have a service-connected disability rating, and (3)
225 died prior to October 1, 2024, shall, while such spouse remains a widow
226 or widower, be entitled to an exemption from property tax on (A) that
227 portion of a dwelling, including a condominium, as defined in section
228 47-68a of the general statutes, a unit in a common interest community,
229 as defined in section 47-202 of the general statutes, and a mobile
230 manufactured home, as defined in section 12-63a of the general statutes,
231 and the lot upon which such dwelling sits, not to exceed two acres
232 thereof, that (i) belongs to, or is held in trust for, such surviving spouse,
233 and (ii) is occupied by such surviving spouse as the surviving spouse's
234 primary residence, or (B) lacking such residence, one motor vehicle that
235 belongs to, or is held in trust for, such surviving spouse and is garaged
236 in this state. As used in this subsection, "dwelling" does not include any
237 portion of the unit or structure used by such surviving spouse for
238 commercial purposes or from which such surviving spouse derives any

239 rental income.

240 (b) (1) No surviving spouse shall receive the exemption to which such
241 surviving spouse is entitled under this section until such surviving
242 spouse has complied with section 12-95 of the general statutes, as
243 amended by this act, and has submitted proof to the assessor of the town
244 in which the exemption is sought that the surviving spouse's deceased
245 veteran was determined by the United States Department of Veterans
246 Affairs to have a service-connected disability rating.

247 (2) Any surviving spouse who has been unable to submit evidence of
248 such determination by the United States Department of Veterans Affairs
249 in the manner required by this subsection, or who has failed to submit
250 such evidence as provided in section 12-95 of the general statutes, as
251 amended by this act, may, when such surviving spouse obtains such
252 evidence, make application to the tax collector not later than one year
253 after such surviving spouse obtains such proof or not later than one year
254 after the expiration of the time limited in section 12-95 of the general
255 statutes, as amended by this act, as the case may be, for abatement in
256 case the tax has not been paid, or for refund in case the whole tax or part
257 of the tax has been paid. Such abatement or refund may be granted
258 retroactively to include the assessment day next succeeding the date as
259 of which such surviving spouse was entitled to such determination by
260 the United States Department of Veterans Affairs, but in no case shall
261 any abatement or refund be made for a period greater than three years.

262 (3) The tax collector shall, after examination of such application, refer
263 the same, with the tax collector's recommendations thereon, to the board
264 of selectmen of a town or to the corresponding authority of any other
265 municipality, and shall certify to the amount of abatement or refund to
266 which the applicant is entitled. Upon receipt of such application and
267 certification, the selectmen or other duly constituted authority shall, in
268 case the tax has not been paid, issue a certificate of abatement or, in case
269 the whole tax or part of the tax has been paid, draw an order upon the
270 treasurer in favor of such applicant for such amount, without interest.
271 Any action so taken by such selectmen or other authority shall be a

272 matter of record and the tax collector shall be notified in writing of such
273 action.

274 Sec. 505. Section 12-93 of the general statutes is repealed and the
275 following is substituted in lieu thereof (*Effective from passage and*
276 *applicable to assessment years commencing on or after October 1, 2024*):

277 Any person who claims an exemption from taxation under the
278 provisions of section 12-81, as amended by this act, or 12-82 by reason
279 of service in the Army, Navy, Marine Corps, Coast Guard, Air Force or
280 Space Force of the United States shall give notice to the town clerk of the
281 town in which he resides that he is entitled to such exemption. Any
282 person who has performed such service may establish his right to such
283 exemption by exhibiting to the town clerk an honorable discharge, or a
284 certified copy thereof, from such service or, in the absence of such
285 discharge or copy, by appearing before the assessors for an examination
286 under oath, supported by two affidavits of disinterested persons,
287 showing that the claimant is a veteran, as defined in section 27-103, or is
288 serving or, if he is unable to appear by reason of such service, he may
289 establish such right, until such time as he appears personally and
290 exhibits his discharge or copy, by forwarding to the town clerk annually
291 a written statement, signed by the commanding officer of his unit, ship
292 or station or by some other appropriate officer, or where such claimant
293 is currently serving in an active theater of war or hostilities, by the
294 presentation of a notarized statement of a parent, guardian, spouse or
295 legal representative of such claimant, stating that he is personally
296 serving and is unable to appear in person by reason of such service,
297 which statement shall be received before the assessment day of the town
298 wherein the exemption is claimed. In the case of any person claiming
299 exemption under subdivision (83) of section 12-81, as amended by this
300 act, such person shall present to the assessors all documentation
301 necessary to demonstrate that the claimant has been determined by the
302 United States Department of Veterans Affairs to be permanently and
303 totally disabled based on a service-connected disability rating of one
304 hundred per cent, and shall attest that such person has not filed for, and

305 will not file for, the exemption under said subdivision in another town.
306 The assessors shall report to the town clerk all claims so established.
307 Any person claiming exemption by reason of the service of a relative as
308 a soldier, sailor, marine or member of the Coast Guard, Air Force or
309 Space Force may establish his right thereto by at least two affidavits of
310 disinterested persons showing the service of such relative, his honorable
311 discharge or death in service, and the relationship of the claimant to
312 him; and the assessors may further require such person to be examined
313 by them under oath concerning such facts. The town clerk of the town
314 where the honorable discharge or certified copy thereof and each
315 affidavit is originally presented for record shall record such discharge
316 or certified copy or affidavits thereof in full and shall list the names of
317 such claimants and such service shall be performed by the town clerk
318 without remuneration therefor. Thereafter if any person entitled to such
319 exemption changes his legal residence, the town clerk in the town of
320 former residence and in which such honorable discharge or certified
321 copy thereof or any such affidavit in respect to such person was
322 originally presented for record shall, upon request and payment of a fee
323 by such person to said town of former residence in an amount
324 determined by the town treasurer as necessary to cover the cost of such
325 procedure, prepare and mail to the town in which such person resides,
326 a copy of the record of such discharge or certified copy thereof or
327 affidavits, or he may establish his right to such exemption in the town
328 in which he resides by exhibiting to the town clerk thereof the original
329 discharge or a certified copy thereof or such affidavits. Said clerk shall
330 take therefrom sufficient data to satisfy the exemption requirements of
331 the general statutes and shall record the same and shall note the town
332 where the original complete recording of discharge papers was made.
333 No board of assessors or board of assessment appeals or other official
334 shall allow any such claim for exemption unless evidence as herein
335 specified has been filed in the office of the town clerk, provided, if any
336 claim for exemption has been allowed by any board of assessors or
337 board of assessment appeals prior to July 1, 1923, the provisions of this
338 section shall not apply to such claim. Each claim granted prior to July 1,
339 1923, shall be recorded with those presented subsequent thereto, and a

340 list of such names, alphabetically arranged, shall be furnished the
341 assessors by the town clerk.

342 Sec. 506. Section 12-94 of the general statutes is repealed and the
343 following is substituted in lieu thereof (*Effective from passage and*
344 *applicable to assessment years commencing on or after October 1, 2024*):

345 The exemptions granted in sections 12-81, as amended by this act, and
346 12-82 to soldiers, sailors, marines and members of the Coast Guard, Air
347 Force and Space Force, and their spouses, widows, widowers, fathers
348 and mothers, and to blind or totally disabled persons and their spouses
349 shall first be made in the town in which the person entitled thereto
350 resides, and any person asking such exemption in any other town shall
351 annually make oath before, or forward his or her affidavit to, the
352 assessors of such town, deposing that such exemptions, except the
353 exemption provided in subdivision (55) of section 12-81, if allowed, will
354 not, together with any other exemptions granted under sections 12-81,
355 as amended by this act, and 12-82, exceed the amount of exemption
356 thereby allowed to such person. Such affidavit shall be filed with the
357 assessors within the period the assessors have to complete their duties
358 in the town where the exemption is claimed. The assessors of each town
359 shall annually make a certified list of all persons who are found to be
360 entitled to exemption under the provisions of said sections, which list
361 shall be filed in the town clerk's office, and shall be prima facie evidence
362 that the persons whose names appear thereon and who are not required
363 by law to give annual proof are entitled to such exemption as long as
364 they continue to reside in such town; but such assessors may, at any
365 time, require any such person to appear before them for the purpose of
366 furnishing [additional] evidence that demonstrates such person's
367 entitlement to such exemption, provided [.] (1) any person who by
368 reason of such person's disability is unable to so appear may furnish
369 such assessors a statement from such person's attending physician,
370 physician assistant or an advanced practice registered nurse certifying
371 that such person is totally disabled and is unable to make a personal
372 appearance and such other evidence of total disability as such assessors

373 may deem appropriate, and (2) any person claiming exemption under
374 subdivision (83) of section 12-81, as amended by this act, may furnish
375 documentation from the United States Department of Veterans Affairs
376 certifying that such person is permanently and totally disabled based on
377 a service-connected disability rating of one hundred per cent and is
378 unable to make a personal appearance.

379 Sec. 507. Section 12-95 of the general statutes is repealed and the
380 following is substituted in lieu thereof (*Effective from passage and*
381 *applicable to assessment years commencing on or after October 1, 2024*):

382 No individual shall receive any exemption to which such individual
383 is entitled by any one of subdivisions (19), (20), (22), (23), (25), (26), (28)
384 and (83) of section 12-81, as amended by this act, or section 12-82 until
385 such individual has proved such individual's right to such exemption in
386 accordance with the provisions of sections 12-93, as amended by this act,
387 and 12-94, as amended by this act, together with such further proof as is
388 necessary under the provisions of any of said sections, including any
389 modification by the United States Department of Veterans Affairs of (1)
390 a veteran's disability rating as described in subdivision (20) of section
391 12-81, as amended by this act, or (2) a resident's determination as
392 permanently and totally disabled based on a one hundred per cent
393 disability rating as described in subdivision (83) of section 12-81, as
394 amended by this act. Exemptions so proved by residents shall take effect
395 on the next succeeding assessment day, provided individuals entitled to
396 an exemption under the provisions of subdivision (20) or (83) of section
397 12-81, as amended by this act, may prove such right at any time before
398 the expiration of the time limited by law for the board of assessment
399 appeals of the town wherein the exemption is claimed to complete its
400 duties and such exemption shall take effect on the assessment day next
401 preceding the date of the proof thereof. For purposes of any tax payable
402 in accordance with the provisions of section 12-71b, any such exemption
403 referred to in this section shall take effect on the first day of January next
404 following the date on which the right to such exemption has been
405 proved.

406 Sec. 508. Section 12-93a of the general statutes is repealed and the
407 following is substituted in lieu thereof (*Effective from passage and*
408 *applicable to assessment years commencing on or after October 1, 2024*):

409 (a) Any person entitled to an exemption from property tax in
410 accordance with any provision of subdivisions (19) to (26), inclusive,
411 and (83) of section 12-81, as amended by this act, who is the owner of a
412 residential dwelling on leased land, including any such person who is a
413 sublessee under terms of the lease, shall be entitled to claim such
414 exemption in respect to the assessment of the dwelling for purposes of
415 the property tax, provided (1) the dwelling is such person's principal
416 place of residence, (2) such lease or sublease requires that such person
417 as the lessee or sublessee, whichever is applicable, pay all property taxes
418 related to the dwelling and (3) such lease or sublease is recorded in the
419 land records of the town.

420 (b) Any person entitled to an exemption from property tax in
421 accordance with the provisions of subdivisions (19) to (26), inclusive,
422 and (83) of section 12-81, as amended by this act, shall be entitled to
423 claim such exemption with respect to the assessment of a motor vehicle
424 that is leased by such person. Notwithstanding the provisions of this
425 chapter, any person claiming the exemption under this section for a
426 leased motor vehicle shall be entitled to a refund of tax paid with respect
427 to such vehicle whether such tax was paid by the lessee or by the lessor
428 pursuant to the terms of the lease. Such refund shall equal the amount
429 of such person's exemption multiplied by the applicable mill rate. Any
430 such person claiming the exemption for a leased vehicle under this
431 subdivision for any assessment year shall, not later than the thirty-first
432 day of December next following the assessment year during which the
433 tax for such leased vehicle has been paid, file with the assessor or board
434 of assessors, in the town in which such motor vehicle tax has been paid,
435 written application claiming such exemption on a form approved for
436 such purpose by such assessor or board. Upon approving such person's
437 exemption claim, the assessor shall certify the amount of refund to
438 which the applicant is entitled and shall notify the tax collector of such

439 amount. The tax collector shall refer such certification to the board of
440 selectmen in a town or to the corresponding authority in any other
441 municipality. Upon receipt of such certification, the selectmen or such
442 other authority shall draw an order on the Treasurer in favor of such
443 person for the amount of refund so certified. Failure to file such
444 application as prescribed in this subsection with respect to any
445 assessment year shall constitute a waiver of the right to such exemption
446 for such assessment year.

447 Sec. 509. Section 12-81cc of the general statutes is repealed and the
448 following is substituted in lieu thereof (*Effective from passage and*
449 *applicable to assessment years commencing on or after October 1, 2024*):

450 Any person who has established his or her entitlement to a property
451 tax exemption under subdivision (19), (20), (22), (23), (24), (25), (26), (28),
452 [or] (53) or (83) of section 12-81, as amended by this act, or section 12-
453 81g for a particular assessment year shall be issued a certificate as to
454 such entitlement by the tax assessor of the relevant municipality. Such
455 person shall be entitled to such exemption in any municipality in this
456 state for such assessment year provided a copy of such certificate is
457 provided to the tax assessor of any municipality in which such
458 exemption is claimed and further provided such person would
459 otherwise have been eligible for such exemption in such municipality if
460 he or she had filed for such exemption as provided under the general
461 statutes.

462 Sec. 510. Subdivision (22) of section 12-81 of the general statutes is
463 repealed and the following is substituted in lieu thereof (*Effective October*
464 *1, 2025, and applicable to assessment years commencing on or after October 1,*
465 *2025*):

466 (22) Subject to the provisions of sections 12-89, 12-90 and 12-95, as
467 amended by this act, (A) property to the amount of one thousand dollars
468 belonging to, or held in trust for, any surviving spouse while such
469 person remains a widow or widower, or a minor child or both, residing
470 in this state, of one who has served in the Army, Navy, Marine Corps,

471 Coast Guard, Air Force or Space Force of the United States, or any
 472 citizen of the United States who served in the military or naval service
 473 of a government allied or associated with the United States, as provided
 474 by subdivision (19) of this section, and who has died either during his
 475 or her term of service, except as provided in subparagraph (B) of this
 476 subdivision, or after becoming a veteran, as defined in section 27-103,
 477 [provided such amount shall be three thousand dollars] and (B) if death
 478 was due to service and occurred while on active duty (i) that portion of
 479 a dwelling, including a condominium, as defined in section 47-68a, a
 480 unit in a common interest community, as defined in section 47-202, and
 481 a mobile manufactured home, as defined in section 12-63a, and the lot
 482 upon which such dwelling sits, not to exceed two acres thereof, that (I)
 483 belongs to, or is held in trust for, any such surviving spouse, and (II) is
 484 occupied by such surviving spouse as the surviving spouse's primary
 485 residence, or (ii) lacking such residence, one motor vehicle that belongs
 486 to, or is held in trust for, such surviving spouse and is garaged in this
 487 state. As used in this subparagraph, "dwelling" does not include any
 488 portion of the unit or structure used by such surviving spouse for
 489 commercial purposes or from which such surviving spouse derives any
 490 rental income;"

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| This act shall take effect as follows and shall amend the following sections: | | |
| Sec. 501 | <i>from passage and applicable to assessment years commencing on or after October 1, 2024</i> | 12-81(83) |
| Sec. 502 | <i>from passage and applicable to assessment years commencing on or after October 1, 2024</i> | 12-81(20) |
| Sec. 503 | <i>from passage</i> | New section |
| Sec. 504 | <i>October 1, 2025</i> | New section |
| Sec. 505 | <i>from passage and applicable to assessment years commencing on or after October 1, 2024</i> | 12-93 |

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| Sec. 506 | <i>from passage and applicable to assessment years commencing on or after October 1, 2024</i> | 12-94 |
| Sec. 507 | <i>from passage and applicable to assessment years commencing on or after October 1, 2024</i> | 12-95 |
| Sec. 508 | <i>from passage and applicable to assessment years commencing on or after October 1, 2024</i> | 12-93a |
| Sec. 509 | <i>from passage and applicable to assessment years commencing on or after October 1, 2024</i> | 12-81cc |
| Sec. 510 | <i>October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025</i> | 12-81(22) |