

OFFICE OF FISCAL ANALYSIS

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HB-7055

AN ACT CONCERNING A MUNICIPAL TAX ABATEMENT FOR SURVIVING DOMESTIC PARTNERS OF POLICE OFFICERS, FIREFIGHTERS AND EMERGENCY MEDICAL TECHNICIANS AND ALLOWING A PERSONAL INCOME TAX DEDUCTION FOR STIPENDS PAID TO VOLUNTEER FIREFIGHTERS, VOLUNTEER FIRE POLICE OFFICERS AND VOLUNTEER AMBULANCE MEMBERS.

OFA Fiscal Note

State Impact:

Agency Affected	Fund-Effect	FY 26 \$	FY 27 \$
Department of Revenue Services	GF - Revenue Loss	None	250,000

Note: GF=General Fund

Municipal Impact:

Municipalities	Effect	FY 26 \$	FY 27 \$
Various Municipalities	Revenue Loss	See Below	See Below

Explanation

The bill, which establishes a state personal income tax deduction of up to \$2,000 for certain payments volunteer firefighters and emergency medical services personnel receive for their service, results in a General Fund revenue loss of \$250,000 beginning in FY 27.

The bill also results in a revenue loss to municipalities beginning in FY 26 to the extent more individuals qualify for the property tax abatement under the bill. There will be no impact to municipalities that do not offer this optional tax abatement program.

The Out Years

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The annualized ongoing fiscal impact identified above would continue into the future subject to the number of qualifying individuals.

*Sources: Joint Committee on Taxation Estimated Budget Effects of the Revenue Provisions
Contained in The House Amendment to the Senate Amendment to H.R. 1865,
The Further Consolidated Appropriations Act, 2020*