

Public Safety and Security Committee JOINT FAVORABLE REPORT

Bill No.: 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

Title: AMBULANCE MEMBERS.

Vote Date: 3/18/2025

Vote Action: Joint Favorable Change of Reference to Finance, Revenue and Bonding

PH Date: 2/27/2025

File No.:

***Disclaimer:** The following JOINT FAVORABLE Report is prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and does not represent the intent of the General Assembly or either chamber thereof for any purpose.*

SPONSORS OF BILL:

[Rep. Brian Lanoue, 45th Dist.](#)

[Rep. Mark DeCaprio, 48th Dist.](#)

[Rep. Ben McGorty, 122nd Dist.](#)

[Rep. Tami Zawistowski, 61st Dist.](#)

[Rep. Tom Delnicki, 14th Dist.](#)

[Rep. Kevin Ryan, 139th Dist.](#)

[Rep. Anne Dauphinais, 44th Dist.](#)

[Sen. Henri Martin, 31st Dist.](#)

[Rep. Martin Foncello, 107th Dist.](#)

[Sen. Paul Cicarella, 34th Dist.](#)

[Rep. Fred Gee, 126th Dist.](#)

[Rep. Steve Weir, 55th Dist.](#)

[Rep. Dave W. Yaccarino, 87th Dist.](#)

[Rep. Karen Reddington-Hughes, 66th Dist.](#)

[Sen. Jeff Gordon, 35th Dist.](#)

[Rep. Chris Aniskovich, 35th Dist.](#)

[Rep. Kurt Vail, 52nd Dist.](#)

[Rep. Kevin Brown, 56th Dist.](#)

REASONS FOR BILL:

This bill looks to allow municipalities to abate property taxes for the surviving domestic partner of a first responder who passed away in the line of duty, and to exempt the first \$2,000 a volunteer first responder receives from a related stipend. Recently, many fire and emergency medical service companies have had problems recruiting and retaining personnel, a feat that is made harder by the high percentage of volunteer personnel employed. By expanding the existing municipal tax abatement option for surviving spouses to surviving domestic partners, this bill would expand the existing financial supports for the families of first responders. Additionally, in exempting a portion of a first responder's stipend from taxes, it would effectively increase the compensation that first responders receive and the incentive that stems from that compensation.

RESPONSE FROM ADMINISTRATION/AGENCY:

None Expressed

NATURE AND SOURCES OF SUPPORT:

[Representative Brian Lanoue, State Representative, Connecticut General Assembly:](#)

Rep. Lanoue expressed his support for this bill. He points out the recruitment and retention problems that many employers of first responders suffer due to taxes. He then states that a tax exemption of up to \$2,000 of compensation earned by a volunteer first responder could help address the recruitment and retention issue in the state.

[Steven Merchant, Fire Chief, Griswold Fire Department](#)

Mr. Merchant expressed his strong support for this bill and his gratitude to volunteer fire and EMS personnel. He noted the increasing financial challenges facing these volunteers and explained that establishing a tax deduction on volunteer stipends would offer them a meaningful incentive to remain in the field. He also explained the importance of volunteer fire and EMS departments and how much money they have saved Connecticut's municipalities.

[Phillip Petit, National Director, International Association of EMTs and Paramedics](#)

Mr. Petit expressed his support for this bill on behalf of the International Association of EMTs and Paramedics (IAEP). He pointed out that recognizing surviving domestic partners for the purpose of a tax rebate would ensure that all first responders and their families reap the benefits of their public service. He also explained his appreciation for the income tax deduction on volunteer stipends.

[Lisa Thomas, Chairwoman, Coventry Town Council](#)

Ms. Thomas expressed her support for this bill, explaining that in her town of Coventry, a number of firefighters and EMS personnel have opted into domestic partnerships instead of marriages. She requested that the committee include a definition of a domestic partnership in the bill, as the only statutory definition was removed when same-sex marriage was legalized.

[Richard Waselik, Captain, Jewett City Fire Department](#)

Mr. Waselik expressed his support for this bill and explained some of the challenges facing volunteer fire companies. He noted that most firefighters in Connecticut are volunteers, and

often in smaller communities the entire fire company is manned by volunteers. He explained how cost-efficient the volunteer first responder program has been, and he and he pointed out the dedication of volunteer firefighters to their work. Finally, he explained how little compensation these individuals receive when they do get a stipend and stressed the importance of making sure that this compensation is not taxed as income.

Additional Testimony: These seven individuals expressed their support for increasing the legal magazine capacity of pistols to fifteen rounds. Testimony was provided by:

- [Zachary Dyson](#)
- [Nicholas Kittle](#)
- [Chad Lariviere](#)
- [Brian Malicki](#)
- [Anthony Mele](#)
- [Johnny Nucifora](#)
- [Napoleon Yates](#)

Additional Testimony: Eight individuals expressed their support for this bill. Testimony was provided by:

- [Spejtim Fejzulai](#)
- [Nathan Franconi](#)
- [Ryan Johnson](#)
- [Dylan Martinez](#)
- [Luis Martinez](#)
- [Ryan Naranjo](#)
- [Alexander Rodriguez](#)
- [Keri Smolinsky](#)

NATURE AND SOURCES OF OPPOSITION:

None Expressed

GENERAL COMMENTS:

Michael Muzynski, Connecticut Conference of Municipalities

Mr. Muszynski explained the thoughts of the Connecticut Conference of Municipalities on this bill. He noted CCM's appreciation of the municipal option for a tax abatement for surviving domestic partners of first responders, as mandated property tax exemptions tend to have negative impacts on municipalities. He also pointed out the importance of volunteer firefighters and EMS personnel and appreciated the incentive of a tax deduction for their volunteer stipends.

Reported by: Sam Sims

Date: 3/27/25