

General Assembly

January Session, 2025

Proposed Bill No. 6787



Referred to Committee on COMMERCE

Introduced by: REP. CONCEPCION, 4th Dist.

AN ACT REQUIRING CERTAIN COMMON INTEREST COMMUNITIES BE ELIGIBLE FOR TAX CREDITS FOR REHABILITATION OF HISTORIC PROPERTY.

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

1 That chapter 184b of the general statutes be amended to include tax 2 credits for rehabilitation of common interest communities that contain 3 more than four dwelling units, provided (1) such common interest 4 community is in a financially distressed municipality, (2) such common 5 interest community is listed individually on the National or State 6 Register of Historic Places, or located in a district listed on the National 7 or State Register of Historic places, and has been certified by the 8 Department of Economic and Community Development as contributing 9 to the historic character of such district, and (3) more than one-half of 10 the dwelling units in such common interest community are owner 11 occupied or such common interest community is certified by the Federal 12 Housing Administration.

Statement of Purpose:

To make certain historic common interest communities eligible for tax credits for rehabilitation of historic property.