



General Assembly

January Session, 2025

Committee Bill No. 1091

LCO No. 4212



Referred to Committee on VETERANS' AND MILITARY
AFFAIRS

Introduced by:
(VA)

***AN ACT CONCERNING THE BASIC PROPERTY TAX EXEMPTION
FOR VETERANS AND CERTAIN OTHER MILITARY-RELATED
INDIVIDUALS.***

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

1 Section 1. Subdivision (19) of section 12-81 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective October*
3 *1, 2025, and applicable to assessment years commencing on or after October 1,*
4 *2025*):

5 (19) Subject to the provisions of sections 12-89, 12-90 and 12-95,
6 property to the amount of [one] twenty thousand dollars belonging to,
7 or held in trust for, (A) any resident of this state who is a veteran, as
8 defined in section 27-103, who was a member of the armed forces in
9 service in time of war, (B) any resident of this state who was a citizen of
10 the United States at the time of his enlistment and who was in the
11 military or naval service of a government allied or associated with that
12 of the United States during the Second World War and received an
13 honorable discharge therefrom, (C) any resident of this state who served
14 during the Second World War as a member of any armed force of any

15 government signatory to the United Nations Declaration of January 1,
 16 1942, and participated in armed conflict with an enemy of the United
 17 States and who has been a citizen of the United States for at least ten
 18 years and presents satisfactory evidence of such service, (D) any
 19 resident of this state who served as a member of the crew of a merchant
 20 vessel during the Second World War and is qualified with respect to
 21 such service as a member of the group known as the "American
 22 Merchant Marine in ocean-going service during the period of armed
 23 conflict, December 7, 1941, to August 15, 1945", members of which are
 24 deemed to be eligible for certain veterans benefits under a
 25 determination in the United States Department of Defense, as recorded
 26 in the Federal Register of February 1, 1988, provided such resident has
 27 received an armed forces discharge certificate from the Department of
 28 Defense on the basis of such service, (E) any member of the armed forces
 29 who was in service in time of war and is still in the service and by reason
 30 of continuous service has not as yet received a discharge, (F) any person
 31 who is retired from the armed forces after thirty years of service because
 32 he has reached the age limit prescribed by law or because he suffers
 33 from mental or physical disability, or (G) any person who is serving in
 34 the armed services in time of war; or lacking said amount of property in
 35 his own name, so much of the property belonging to, or held in trust for,
 36 his spouse, who is domiciled with him, as is necessary to equal said
 37 amount, except that no such resident, member or person with property
 38 in an amount equal to or greater than seven hundred fifty thousand
 39 dollars shall be eligible for the exemption provided for in this
 40 subdivision. For the purposes of this subdivision, "veteran", "armed
 41 forces" and "service in time of war" have the same meanings as provided
 42 in section 27-103;

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025</i>	12-81(19)
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Statement of Purpose:

To (1) provide an increase in the exemption amount for property belonging to veterans and certain other military-related individuals, and (2) provide that any such veteran or other military-related individual with property in an amount equal to or greater than seven hundred fifty thousand dollars is ineligible for such exemption.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]

Co-Sponsors: SEN. OSTEN, 19th Dist.; REP. NOLAN, 39th Dist.

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