



General Assembly

January Session, 2025

Raised Bill No. 1188

LCO No. 3739



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

***AN ACT ESTABLISHING A PROPERTY TAX EXEMPTION FOR
PROPERTY LOCATED ON CERTAIN INDIAN LANDS.***

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

- 1 Section 1. Section 12-81 of the general statutes is amended by adding
2 subdivision (84) as follows (*Effective October 1, 2025, and applicable to*
3 *assessment years commencing on or after October 1, 2025*):
- 4 (NEW) (84) Real property and tangible personal property located on
5 reservation land held in trust for a federally recognized Indian tribe.

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(84)

Statement of Purpose:

To establish a property tax exemption for real property and tangible personal property located on certain Indian lands.

[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.]