



House of Representatives

General Assembly

File No. 60

February Session, 2026

House Bill No. 5286

House of Representatives, March 18, 2026

The Committee on Planning and Development reported through REP. KAVROS DEGRAW of the 17th Dist., Chairperson of the Committee on the part of the House, that the bill ought to pass.

AN ACT CONCERNING A MUNICIPAL TAX ABATEMENT FOR SURVIVING DOMESTIC PARTNERS OF POLICE OFFICERS, FIREFIGHTERS AND EMERGENCY MEDICAL TECHNICIANS.

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

1 Section 1. Section 12-81x of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2026*):

3 The legislative body of any municipality may establish, by ordinance,
4 a program to abate all or a portion of the property taxes due with respect
5 to real property owned and occupied as the principal residence of the
6 surviving spouse or domestic partner, as defined by such ordinance, of
7 a police officer, firefighter or emergency medical technician who dies
8 while in the performance of such officer's, firefighter's or technician's
9 duties.

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

Section 1	<i>October 1, 2026</i>	12-81x
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PD *Joint Favorable*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 27 \$	FY 28 \$
All Municipalities	Potential Revenue Loss	See Below	See Below

Explanation

The bill results in a potential revenue loss beginning in FY 27 to municipalities that choose to implement a property tax abatement for the spouses of police officers, firefighters and emergency medical technicians who die while performing their duties. The bill expands this abatement to include domestic partners of qualifying officers, firefighters, and technicians.

The Out Years

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

OLR Bill Analysis

HB 5286

AN ACT CONCERNING A MUNICIPAL TAX ABATEMENT FOR SURVIVING DOMESTIC PARTNERS OF POLICE OFFICERS, FIREFIGHTERS AND EMERGENCY MEDICAL TECHNICIANS.

SUMMARY

By law, municipalities may establish a property tax abatement program by ordinance for the surviving spouses of police officers, fire fighters, and emergency medical technicians who die in the line of duty. This bill extends eligibility for the abatement to surviving domestic partners and allows the ordinance to define who is considered a “domestic partner.”

Under existing law, unchanged by the bill, the abatement may cover all or some of the property taxes due on the residence that the claimant owns and occupies as his or her primary residence.

EFFECTIVE DATE: October 1, 2026

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable

Yea 20 Nay 0 (03/06/2026)