

OFFICE OF FISCAL ANALYSIS

Legislative Office Building, Room 5200
Hartford, CT 06106 ◊ (860) 240-0200
<http://www.cga.ct.gov/ofa>

HB-5286

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

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.

Primary Analyst: JP
Contributing Analyst(s):
Reviewer: RW

3/12/26