

# OFFICE OF FISCAL ANALYSIS

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

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HB-5292

AN ACT EXEMPTING CERTAIN SALES TO MILITARY AND  
VETERANS-RELATED ORGANIZATIONS FROM THE SALES AND  
USE TAXES.

As Amended by House "A" (LCO 6035)

House Calendar No.: 116

Senate Calendar No.: 552

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## ***OFA Fiscal Note***

***State Impact:*** None

***Municipal Impact:***

<b>Municipalities</b>	<b>Effect</b>
All Municipalities	See Below

## ***Explanation***

The bill as amended expands access to the property tax exemption for 100% Permanently and Totally disabled veterans to qualifying individuals that purchase property and move into the state after the deadline to apply for said exemption. This results in a grand list decrease for the state's municipalities beginning in FY 27 that is dependent on the number of qualifying individuals that acquire property and move in from out of state.

House "A" struck the underlying bill in its entirety and its associated fiscal impact, and expanded access to the property tax exemption described above.

## ***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

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moving into the state.

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