



General Assembly

**Amendment**

February Session, 2026

LCO No. 6035



Offered by:

REP. FOSTER, 57<sup>th</sup> Dist.  
REP. NUCCIO, 53<sup>rd</sup> Dist.  
REP. LUXENBERG, 12<sup>th</sup> Dist.

To: House Bill No. 5292

File No. 136

Cal. No. 116

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

1 Strike everything after the enacting clause and substitute the  
2 following in lieu thereof:

3 "Section 1. Section 12-93 of the 2026 supplement to the general  
4 statutes is repealed and the following is substituted in lieu thereof  
5 (*Effective October 1, 2026, and applicable to assessment years commencing on*  
6 *or after October 1, 2026*):

7 (a) (1) Any person who claims an exemption from taxation under the  
8 provisions of section 12-81 or 12-82 by reason of service in the Army,  
9 Navy, Marine Corps, Coast Guard, Air Force or Space Force of the  
10 United States shall give notice to the town clerk of the town in which he  
11 resides that he is entitled to such exemption. Any person who has  
12 performed such service may establish his right to such exemption by

13 exhibiting to the town clerk an honorable discharge, or a certified copy  
14 thereof, from such service or, in the absence of such discharge or copy,  
15 by appearing before the assessors for an examination under oath,  
16 supported by two affidavits of disinterested persons, showing that the  
17 claimant is a veteran, as defined in section 27-103, or is serving or, if he  
18 is unable to appear by reason of such service, he may establish such  
19 right, until such time as he appears personally and exhibits his discharge  
20 or copy, by forwarding to the town clerk annually a written statement,  
21 signed by the commanding officer of his unit, ship or station or by some  
22 other appropriate officer, or where such claimant is currently serving in  
23 an active theater of war or hostilities, by the presentation of a notarized  
24 statement of a parent, guardian, spouse or legal representative of such  
25 claimant, stating that he is personally serving and is unable to appear in  
26 person by reason of such service, which statement shall be received  
27 before the assessment day of the town wherein the exemption is  
28 claimed.

29 (2) (A) (i) In the case of any person claiming exemption under  
30 subdivision (83) of section 12-81, such claimant shall annually, not later  
31 than January [first] fifteenth, submit such claim to the assessors for  
32 approval, on an application form prepared for such purpose by the  
33 Secretary of the Office of Policy and Management and to be used for  
34 assessment years commencing on and after October 1, 2025, which  
35 submission shall include [(1)] (I) all documentation necessary to  
36 demonstrate that the resident described in subparagraph (A) of  
37 subdivision (83) of section 12-81 has been determined by the United  
38 States Department of Veterans Affairs to be permanently and totally  
39 disabled based on a service-connected disability rating of one hundred  
40 per cent, and [(2)] (II) an attestation that such claimant has not  
41 submitted, and will not submit, a claim for the exemption under  
42 subdivision (83) of section 12-81 in another town.

43 (ii) Notwithstanding the provisions of subparagraph (A)(i) of this  
44 subdivision, any person who, relocating from out of state to a town in  
45 this state, acquires the property described in subdivision (83) of section

46 12-81 and would otherwise have qualified to receive the exemption  
47 under subdivision (83) of section 12-81, but for not having so acquired  
48 such property on or before the commencement of an assessment year,  
49 may submit a claim for such exemption for such assessment year not  
50 later than sixty days after the acquisition of such property, in accordance  
51 with the provisions of subparagraph (A)(i) of this subdivision. For any  
52 such claim for exemption that is approved, such person's tax liability on  
53 such acquired property shall be prorated to account for such approval.

54 (B) In respect to a taxpayer's annual submission under this  
55 subdivision, after the submission and approval for the first year, the  
56 assessor in each town shall notify such taxpayer concerning the  
57 requirements of this subdivision by regular mail not later than October  
58 first annually, enclosing a copy of the required application form. Not  
59 later than December fifteenth of each year, the assessor shall notify, by  
60 mail evidenced by a certificate of mailing, any such taxpayer to whom  
61 such notification concerning such requirements and such application  
62 form was mailed by October first, and for whom such application form  
63 was not received by December thirteenth, that such taxpayer shall be  
64 required to submit such application not later than January fifteenth.

65 (b) The assessors shall report to the town clerk all claims so  
66 established. Any person claiming exemption by reason of the service of  
67 a relative as a soldier, sailor, marine or member of the Coast Guard, Air  
68 Force or Space Force may establish his right thereto by at least two  
69 affidavits of disinterested persons showing the service of such relative,  
70 his honorable discharge or death in service, and the relationship of the  
71 claimant to him; and the assessors may further require such person to  
72 be examined by them under oath concerning such facts. The town clerk  
73 of the town where the honorable discharge or certified copy thereof and  
74 each affidavit is originally presented for record shall record such  
75 discharge or certified copy or affidavits thereof in full and shall list the  
76 names of such claimants and such service shall be performed by the  
77 town clerk without remuneration therefor. Thereafter if any person  
78 entitled to such exemption changes his legal residence, the town clerk in

79 the town of former residence and in which such honorable discharge or  
 80 certified copy thereof or any such affidavit in respect to such person was  
 81 originally presented for record shall, upon request and payment of a fee  
 82 by such person to said town of former residence in an amount  
 83 determined by the town treasurer as necessary to cover the cost of such  
 84 procedure, prepare and mail to the town in which such person resides,  
 85 a copy of the record of such discharge or certified copy thereof or  
 86 affidavits, or he may establish his right to such exemption in the town  
 87 in which he resides by exhibiting to the town clerk thereof the original  
 88 discharge or a certified copy thereof or such affidavits. Said clerk shall  
 89 take therefrom sufficient data to satisfy the exemption requirements of  
 90 the general statutes and shall record the same and shall note the town  
 91 where the original complete recording of discharge papers was made.

92 (c) No board of assessors or board of assessment appeals or other  
 93 official shall allow any such claim for exemption unless evidence as  
 94 herein specified has been filed in the office of the town clerk, provided,  
 95 if any claim for exemption has been allowed by any board of assessors  
 96 or board of assessment appeals prior to July 1, 1923, the provisions of  
 97 this section shall not apply to such claim. Each claim granted prior to  
 98 July 1, 1923, shall be recorded with those presented subsequent thereto,  
 99 and a list of such names, alphabetically arranged, shall be furnished the  
 100 assessors by the town clerk."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2026, and applicable to assessment years commencing on or after October 1, 2026</i>	12-93