

---

---

**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)