



General Assembly

January Session, 2019

Raised Bill No. 7366

LCO No. 5935



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

AN ACT CONCERNING INCENTIVES FOR ENERGY-EFFICIENT CONSTRUCTION.

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

- 1 Section 1. (NEW) (*Effective from passage*) (a) As used in this section:
- 2 (1) "Energy-efficient home" means a home with a score of sixty or
3 less on the Home Energy Rating System Index, as measured and
4 certified by a licensed third-party professional qualified to conduct
5 such measurement and certification; and
- 6 (2) "Family member" means (A) any sibling, parent, child,
7 grandparent, grandchild, aunt, uncle, niece, nephew or cousin of a
8 purchaser, or (B) the spouse of any such individual described in
9 subparagraph (A) of this subdivision.
- 10 (b) (1) For taxable years commencing on or after January 1, 2019, but
11 prior to January 1, 2023, there shall be a one-time credit allowed
12 against the tax imposed under chapter 229 of the general statutes for
13 the purchaser or purchasers, as applicable, of an energy-efficient home

14 during any such taxable year, provided such energy-efficient home
15 shall (A) be occupied as the principal residence of such purchaser for
16 at least three years after such purchase, verifiable by property tax
17 records, and not a vacation or rental property, and (B) not be
18 purchased from a family member.

19 (2) The credit shall be in an amount equal to (A) two thousand five
20 hundred dollars for such purchaser who files an income tax return
21 individually, and (B) five thousand dollars for such purchasers who
22 file an income tax return jointly. Each such purchaser shall claim the
23 credit in the taxable year in which such purchase of an energy-efficient
24 home occurred by including the certificate issued pursuant to
25 subdivision (3) of this subsection with such income tax return filed
26 with the Commissioner of Revenue Services.

27 (3) The Secretary of the Office of Policy and Management shall issue
28 a certificate to each purchaser of an energy-efficient home, upon the
29 request of such purchaser. Such certificate shall identify the taxpayer
30 filing individually, or the taxpayers filing jointly, as applicable, and
31 certify that such purchaser satisfies the requirements of subdivision (1)
32 of this subsection.

33 (c) (1) The amount of the credit allowed to any taxpayer filing
34 individually or taxpayers filing jointly, as applicable, pursuant to this
35 section shall not exceed the amount of tax due from such taxpayer or
36 taxpayers under chapter 229 of the general statutes with respect to the
37 taxable year in which such credit is being claimed. Any such credit
38 claimed by such taxpayer or taxpayers but not applied against the tax
39 due under said chapter may be carried forward for the five
40 immediately succeeding taxable years until the full credit has been
41 applied.

42 (2) If an energy-efficient home purchased in accordance with this
43 section ceases to be the principal residence of any such purchaser
44 within the three years after such purchase as required under
45 subparagraph (A) of subdivision (1) of subsection (b) of this section,

46 such purchaser shall forfeit the right to the full amount of such credit
47 and shall remit to the Commissioner of Revenue Services a prorated
48 amount, as determined by the commissioner, based on the length of
49 time such energy-efficient home was the principal residence of such
50 purchaser subtracted from such three years.

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

Section 1	<i>from passage</i>	New section
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PD *Joint Favorable*