



General Assembly

February Session, 2024

Raised Bill No. 345

LCO No. 2323



Referred to Committee on VETERANS' AND MILITARY AFFAIRS

Introduced by:
(VA)

AN ACT CONCERNING THE PERIOD OF THE KOREAN CONFLICT AND THE WARTIME SERVICE PROPERTY TAX EXEMPTION.

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

1 Section 1. Subdivision (19) of section 12-81 of the 2024 supplement to
2 the general statutes is repealed and the following is substituted in lieu
3 thereof (*Effective October 1, 2024, and applicable to assessment years*
4 *commencing on or after October 1, 2024*):

5 (19) Subject to the provisions of sections 12-89, 12-90 and 12-95,
6 property to the amount of one thousand dollars belonging to, or held in
7 trust for, (A) any resident of this state who is a veteran [, as defined in
8 section 27-103, who] and was a member of the armed forces in service
9 in time of war, (B) any resident of this state who was a citizen of the
10 United States at the time of his enlistment and who was in the military
11 or naval service of a government allied or associated with that of the
12 United States during the Second World War and received an honorable
13 discharge therefrom, (C) any resident of this state who served during
14 the Second World War as a member of any armed force of any

15 government signatory to the United Nations Declaration of January 1,
16 1942, and participated in armed conflict with an enemy of the United
17 States and who has been a citizen of the United States for at least ten
18 years and presents satisfactory evidence of such service, (D) any
19 resident of this state who served as a member of the crew of a merchant
20 vessel during the Second World War and is qualified with respect to
21 such service as a member of the group known as the "American
22 Merchant Marine in ocean-going service during the period of armed
23 conflict, December 7, 1941, to August 15, 1945", members of which are
24 deemed to be eligible for certain veterans benefits under a
25 determination in the United States Department of Defense, as recorded
26 in the Federal Register of February 1, 1988, provided such resident has
27 received an armed forces discharge certificate from the Department of
28 Defense on the basis of such service, (E) any member of the armed forces
29 who was in service in time of war and is still in the service and by reason
30 of continuous service has not as yet received a discharge, (F) any person
31 who is retired from the armed forces after thirty years of service because
32 he has reached the age limit prescribed by law or because he suffers
33 from mental or physical disability, or (G) any person who is serving in
34 the armed services in time of war; or lacking said amount of property in
35 his own name, so much of the property belonging to, or held in trust for,
36 his spouse, who is domiciled with him, as is necessary to equal said
37 amount. For the purposes of this subdivision, (i) "veteran" [.] and
38 "armed forces" [and "service in time of war"] have the same meanings as
39 provided in section 27-103, and (ii) "service in time of war" has the same
40 meaning as provided in section 27-103, except that the period of war for
41 the Korean conflict means the period beginning June 27, 1950, and
42 ending on December 31, 1957;

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2024, and applicable to assessment years commencing on or after October 1, 2024</i>	12-81(19)

Statement of Purpose:

To modify the end date of the Korean conflict for purposes of the wartime service property tax exemption, thereby allowing more veterans to be eligible for such exemption.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]