

OFFICE OF FISCAL ANALYSIS

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HB-6420

AN ACT CONCERNING THE PROPERTY TAX EXEMPTION FOR
CERTAIN MUNICIPAL VOLUNTEERS.

AMENDMENT

LCO No.: 8690

File Copy No.: 57

House Calendar No.: 80

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 22 \$	FY 23 \$
Various Municipalities	Grand List Reduction	None	Potential

Explanation

The amendment strikes the underlying bill and its associated fiscal impact.

The amendment results in a grand list reduction to certain municipalities. It increases, by \$1,000, an optional property tax exemption for certain volunteer firefighters, emergency medical technicians, and other similar volunteers. Municipalities that offer this exemption will experience a grand list reduction, which results in a revenue loss, given a constant mill rate.

Any impact is expected to be minimal, as a \$1,000 exemption equates to a revenue loss of \$32 per eligible taxpayer at the average statewide mill rate. It is not known how many municipalities offer this tax exemption, or how many property taxpayers receive it. As of 2020, there were approximately 22,300 active volunteer firefighters in

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Connecticut.

The amendment also delays a \$1,000 increase in an optional tax abatement for the same population of taxpayers. This has no fiscal impact, as it does not change the fiscal year during which the abatement would take effect, if a municipality chose to offer it.

The preceding Fiscal Impact statement is prepared for the benefit of the members of the General Assembly, solely for the purposes of information, summarization and explanation and does not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.