



General Assembly

February Session, 2022

***Raised Bill No. 295***

LCO No. 2196



Referred to Committee on HOUSING

Introduced by:  
(HSG)

***AN ACT CONCERNING TAX CREDITS FOR ENERGY-EFFICIENT HOMES.***

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

1 Section 1. (*Effective from passage*) (a) (1) For taxable years commencing  
2 on or after January 1, 2022, but prior to January 1, 2026, there shall be a  
3 one-time credit allowed against the tax imposed under chapter 229 of  
4 the general statutes for the purchaser or purchasers, as applicable, of an  
5 energy-efficient home during any such taxable year, provided such  
6 energy-efficient home is occupied as the principal residence of such  
7 purchaser for at least three years after such purchase, verifiable by  
8 property tax records, and is not a vacation or rental property. For  
9 purposes of this section, (A) "energy-efficient home" means a newly  
10 constructed home with a score of fifty or less on the Home Energy  
11 Rating System Index, or the equivalent requirements for Energy Star  
12 certified homes, as measured and certified by a licensed third-party  
13 professional qualified to conduct such measurement and certification,  
14 and (B) "Energy Star" means the voluntary labeling program  
15 administered by the United States Environmental Protection Agency  
16 designed to identify and promote energy-efficient products, equipment

17 and buildings.

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

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

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

40 (2) If an energy-efficient home purchased in accordance with this  
41 section ceases to be the principal residence of any such purchaser within  
42 the three years after such purchase as required under subdivision (1) of  
43 subsection (a) of this section, such purchaser shall forfeit the right to the  
44 full amount of such credit and shall remit to the Commissioner of  
45 Revenue Services a prorated amount, as determined by the  
46 commissioner, based on the length of time such energy-efficient home  
47 was the principal residence of such purchaser subtracted from such  
48 three years.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section

**Statement of Purpose:**

To provide a state income tax credit for purchasers of certain newly constructed energy-efficient homes.

*[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.]*