



General Assembly

Substitute Bill No. 5510

January Session, 2023



AN ACT INCLUDING THE UNITED STATES SPACE FORCE IN REFERENCES TO THE UNITED STATES ARMED FORCES.

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

1 Section 1. Subsection (a) of section 27-103 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective*
3 *October 1, 2023*):

4 (a) As used in the general statutes, except chapter 504, and except as
5 otherwise provided: (1) "Armed forces" means the United States Army,
6 Navy, Marine Corps, Coast Guard, [and] Air Force and Space Force
7 and any reserve component thereof, including the Connecticut
8 National Guard performing duty as provided in Title 32 of the United
9 States Code, as amended from time to time; (2) "veteran" means any
10 person honorably discharged from, released under honorable
11 conditions from or released with an other than honorable discharge
12 based on a qualifying condition from, active service in, the armed
13 forces; (3) "service in time of war" means service of ninety or more
14 cumulative days during a period of war unless separated from service
15 earlier because of an injury incurred or aggravated in the line of duty
16 or a service-connected disability rated by the United States
17 Department of Veterans Affairs, except that if the period of war lasted
18 less than ninety days, "service in time of war" means service for the
19 entire period of war unless separated because of any such injury or

20 disability; (4) "period of war" has the same meaning as provided in 38
21 USC 101, as amended from time to time, except that the "Vietnam Era"
22 means the period beginning on February 28, 1961, and ending on July
23 1, 1975, in all cases; and "period of war" shall include service while
24 engaged in combat or a combat support role in Lebanon, July 1, 1958,
25 to November 1, 1958, or September 29, 1982, to March 30, 1984;
26 Grenada, October 25, 1983, to December 15, 1983; Operation Earnest
27 Will, involving the escort of Kuwaiti oil tankers flying the United
28 States flag in the Persian Gulf, July 24, 1987, to August 1, 1990;
29 Panama, December 20, 1989, to January 31, 1990; Afghanistan, October
30 24, 2001, to August 30, 2021; and Iraq, March 19, 2003, to December 31,
31 2011, or June 1, 2014, to December 9, 2021, and shall include service
32 during such periods with the armed forces of any government
33 associated with the United States; and (5) "qualifying condition" means
34 (A) a diagnosis of post-traumatic stress disorder or traumatic brain
35 injury made by an individual licensed to provide health care services
36 at a United States Department of Veterans Affairs facility, (B) an
37 experience of military sexual trauma, as described in 38 USC 1720D, as
38 amended from time to time, disclosed to an individual licensed to
39 provide health care services at a United States Department of Veterans
40 Affairs facility, or (C) a determination that sexual orientation, gender
41 identity or gender expression was more likely than not the primary
42 reason for an other than honorable discharge, as determined in
43 accordance with subsections (c) and (d) of this section.

44 Sec. 2. Subsection (a) of section 1-219 of the general statutes is
45 repealed and the following is substituted in lieu thereof (*Effective*
46 *October 1, 2023*):

47 (a) As used in this section: (1) "Armed forces" means the Army,
48 Navy, Marine Corps, Coast Guard, [or] Air Force or Space Force of the
49 United States; (2) "veteran" means any person honorably discharged
50 from, or released under honorable conditions from active service or
51 reserve status in the armed forces; (3) "military discharge document"
52 means a United States Department of Defense form, including, but not

53 limited to, a DD 214 form, or any valid paper that evidences the
54 service, discharge or retirement of a veteran from the armed forces that
55 contains personal information such as a service number or Social
56 Security number; (4) "person" means any individual or entity,
57 including, but not limited to, a relative of a veteran, a licensed funeral
58 director or embalmer, an attorney-at-law, an attorney-in-fact, an
59 insurance company or a veterans' advocate; and (5) "public agency" or
60 "agency" means a public agency, as defined in section 1-200.

61 Sec. 3. Section 9-24 of the general statutes is repealed and the
62 following is substituted in lieu thereof (*Effective October 1, 2023*):

63 As used in sections 9-25 to 9-31, inclusive, the term "members of the
64 armed forces" shall include members of the Army, Navy, Marine
65 Corps, Coast Guard, Air Force, Space Force or Merchant Marine of the
66 United States, or any of their respective components.

67 Sec. 4. Section 9-134 of the general statutes is repealed and the
68 following is substituted in lieu thereof (*Effective October 1, 2023*):

69 The term "members of the armed forces", wherever used in this
70 chapter, means members in active service of the Army, Navy, Air
71 Force, Marine Corps, Coast Guard, Space Force, Coast and Geodetic
72 Survey, Public Health Service and Merchant Marine of the United
73 States, and all regular and reserve components thereof. The term
74 "members of the Merchant Marine of the United States", wherever
75 used in this chapter, means persons employed as officers or members
76 of crews of vessels documented under the laws of the United States, or
77 of vessels owned by the United States, or of vessels of foreign-flag
78 registry under charter to or control of the United States, and persons
79 enrolled with the United States for employment, or for training for
80 employment, or maintained by the United States for emergency relief
81 service, as officers or members of crews of any such vessels; but does
82 not mean persons so employed, or enrolled for such employment or
83 for training for such employment, or maintained for such emergency
84 relief service, on the Great Lakes or the inland waterways. The term

85 "United States", wherever used geographically in this chapter, includes
86 the territorial limits of the states of the United States and the District of
87 Columbia.

88 Sec. 5. Section 27-102b of the general statutes is repealed and the
89 following is substituted in lieu thereof (*Effective October 1, 2023*):

90 Notwithstanding any provision of the general statutes or any
91 regulation of Connecticut state agencies, a state agency or board that
92 issues licenses or certificates for which professional training, schooling
93 or apprenticeship is required shall provide credits or exemptions from
94 requirements toward licensure or certification for any applicant who
95 received applicable training, schooling or experience while serving as a
96 member of the armed forces. An applicant shall not be required to
97 repeat any substantively similar training or schooling required for
98 licensure or certification. Credits or exemptions from requirements
99 toward licenses or certificates awarded by the constituent units of the
100 state system of public higher education pursuant to this section shall
101 be granted in a manner consistent with (1) guidelines established by
102 the American Council on Education, (2) the constituent units' transfer
103 credit policies, and (3) 38 CFR 21.4253 and 38 CFR 21.4254. For
104 purposes of this section, "armed forces" means the United States Army,
105 Navy, Marine Corps, Coast Guard, [and] Air Force and Space Force
106 and any reserve component thereof, including the Connecticut
107 National Guard and the state militia.

108 Sec. 6. Subdivision (7) of subsection (a) of section 31-3uu of the
109 general statutes is repealed and the following is substituted in lieu
110 thereof (*Effective October 1, 2023*):

111 (7) "Armed Forces" means the United States Army, Navy, Marine
112 Corps, Coast Guard, [and] Air Force and Space Force and any reserve
113 component thereof, including a state National Guard performing duty
114 as provided in Title 32 of the United States Code.

115 Sec. 7. Subdivision (1) of subsection (a) of section 46b-56e of the

116 general statutes is repealed and the following is substituted in lieu
117 thereof (*Effective October 1, 2023*):

118 (1) "Armed forces" means the United States Army, Navy, Marine
119 Corps, Coast Guard, [and] Air Force and Space Force and any reserve
120 component thereof, including the Connecticut National Guard
121 performing duty as provided in Title 32 of the United States Code;

122 Sec. 8. Subsection (c) of section 51-49h of the general statutes is
123 repealed and the following is substituted in lieu thereof (*Effective*
124 *October 1, 2023*):

125 (c) For the purposes of this section: (1) "Armed forces" means the
126 United States Army, Navy, Marine Corps, Coast Guard, [and] Air
127 Force and Space Force; (2) "veteran" has the same meaning as provided
128 in section 27-103, as amended by this act; and (3) "military service"
129 shall be service during World War II, December 7, 1941, to December
130 31, 1946; the Korean hostilities, June 27, 1950, to October 27, 1953; and
131 the Vietnam era, January 1, 1964, to July 1, 1975, and shall include
132 service as a prisoner of war.

133 Sec. 9. Section 1-24 of the general statutes is repealed and the
134 following is substituted in lieu thereof (*Effective October 1, 2023*):

135 The following officers may administer oaths: (1) The clerks of the
136 Senate, the clerks of the House of Representatives and the chairpersons
137 of committees of the General Assembly or of either branch thereof,
138 during its session; (2) state officers, as defined in subsection (t) of
139 section 9-1, judges and clerks of any court, family support magistrates,
140 judge trial referees, justices of the peace, commissioners of the Superior
141 Court, notaries public, town clerks and assistant town clerks, in all
142 cases where an oath may be administered, except in a case where the
143 law otherwise requires; (3) commissioners on insolvent estates,
144 auditors, arbitrators and committees, to parties and witnesses, in all
145 cases tried before them; (4) assessors and boards of assessment
146 appeals, in cases coming before them; (5) commissioners appointed by

147 governors of other states to take the acknowledgment of deeds, in the
148 discharge of their official duty; (6) the moderator of a school district
149 meeting, in such meeting, to the clerk of such district, as required by
150 law; (7) the chief elected official of a municipality, in any matter before
151 the chief elected official of a municipality; (8) the Chief Medical
152 Examiner, Deputy Medical Examiner and assistant medical examiners
153 of the Office of the Medical Examiner, in any matter before them; (9)
154 registrars of vital statistics, in any matter before them; (10) any chief
155 inspector or inspector appointed pursuant to section 51-286; (11)
156 registrars of voters, deputy registrars, assistant registrars, and
157 moderators, in any matter before them; (12) special assistant registrars,
158 in matters provided for in subsections (b) and (c) of section 9-19b and
159 section 9-19c; (13) the Commissioner of Emergency Services and Public
160 Protection and any sworn member of any local police department or
161 the Division of State Police within the Department of Emergency
162 Services and Public Protection, in all affidavits, statements,
163 depositions, complaints or reports made to or by any member of any
164 local police department or said Division of State Police or any
165 constable who is under the supervision of said commissioner or any of
166 such officers of said Division of State Police and who is certified under
167 the provisions of sections 7-294a to 7-294e, inclusive, and performs
168 criminal law enforcement duties; (14) judge advocates of the United
169 States Army, Navy, Air Force, [and] Marine Corps and Space Force,
170 law specialists of the United States Coast Guard, adjutants, assistant
171 adjutants, acting adjutants and personnel adjutants, commanding
172 officers, executive officers and officers whose rank is lieutenant
173 commander or major, or above, of the armed forces, as defined in
174 section 27-103, as amended by this act, to persons serving with or in
175 the armed forces, as defined in said section, or their spouses; (15)
176 investigators, deputy investigators, investigative aides, secretaries,
177 clerical assistants, social workers, social worker trainees, paralegals
178 and certified legal interns employed by or assigned to the Public
179 Defender Services Commission in the performance of their assigned
180 duties; (16) bail commissioners, intake, assessment and referral
181 specialists, family relations counselors, support enforcement officers,

182 chief probation officers and supervisory judicial marshals employed
183 by the Judicial Department in the performance of their assigned duties;
184 (17) juvenile matter investigators employed by the Division of
185 Criminal Justice in the performance of their assigned duties; (18) the
186 chairperson of the Connecticut Siting Council or the chairperson's
187 designee; (19) the presiding officer at an agency hearing under section
188 4-177b; (20) investigators employed by the Department of Social
189 Services Office of Child Support Services, in the performance of their
190 assigned duties; (21) the chairperson, vice-chairperson, members and
191 employees of the Board of Pardons and Paroles, in the performance of
192 their assigned duties; (22) the Commissioner of Correction or the
193 commissioner's designee; (23) sworn law enforcement officers,
194 appointed under section 26-5, within the Department of Energy and
195 Environmental Protection, in all affidavits, statements, depositions,
196 complaints or reports made to or by any such sworn law enforcement
197 officer; (24) sworn motor vehicle inspectors acting under the authority
198 of section 14-8; and (25) eligibility workers, specialists and supervisors
199 employed by the Department of Social Services for the sole purpose of
200 witnessing the execution of an affirmation or acknowledgment of
201 parentage when their assigned duties include witnessing such
202 execution.

203 Sec. 10. Section 1-38 of the general statutes is repealed and the
204 following is substituted in lieu thereof (*Effective October 1, 2023*):

205 In addition to the acknowledgment of instruments in the manner
206 and form and as otherwise authorized by this chapter, persons serving
207 in or with the armed forces of the United States or their dependents,
208 wherever located, may acknowledge the same before any
209 commissioned officer in active service of the armed forces of the
210 United States with the rank of second lieutenant or higher in the Army,
211 Air Force, [or] Marine Corps or Space Force, or ensign or higher in the
212 Navy or Coast Guard. The instrument shall not be rendered invalid by
213 the failure to state therein the place of execution or acknowledgment.
214 No authentication of the officer's certificate of acknowledgment shall

215 be required but the officer taking the acknowledgment shall endorse
216 thereon or attach thereto a certificate substantially in the following
217 form:

218 On this the day of ..., 20.., before me, ..., the undersigned officer,
219 personally appeared (Serial No.) (if any) ..., known to me (or
220 satisfactorily proven) to be (serving in or with the armed forces of the
221 United States) (a dependent of ..., (Serial No.) (if any) ..., a person
222 serving in or with the armed forces of the United States) and to be the
223 person whose name is subscribed to the within instrument and
224 acknowledged that he executed the same for the purposes
225 therein contained. And the undersigned does further certify that he is
226 at the date of this certificate a commissioned officer of the rank stated
227 below and is in the active service of the armed forces of the United
228 States.

229

230 Signature of the Officer

231

232 Rank and Serial No. of Officer

233 and Command to which attached.

234 Sec. 11. Subdivisions (20) to (26), inclusive, of section 12-81 of the
235 general statutes are repealed and the following is substituted in lieu
236 thereof (*Effective October 1, 2023*):

237 (20) Subject to the provisions hereinafter stated, property not
238 exceeding three thousand five hundred dollars in amount shall be
239 exempt from taxation, which property belongs to, or is held in trust
240 for, any resident of this state who has served, or is serving, in the
241 Army, Navy, Marine Corps, Coast Guard, [or] Air Force or Space Force
242 of the United States and (1) has a disability rating by the United States
243 Department of Veterans Affairs amounting to ten per cent or more of

244 total disability, provided such exemption shall be two thousand
245 dollars in any case in which such rating is between ten per cent and
246 twenty-five per cent; two thousand five hundred dollars in any case in
247 which such rating is more than twenty-five per cent but not more than
248 fifty per cent; three thousand dollars in any case in which such rating
249 is more than fifty per cent but not more than seventy-five per cent; and
250 three thousand five hundred dollars in any case in which such person
251 has attained sixty-five years of age or such rating is more than seventy-
252 five per cent; or (2) is receiving a pension, annuity or compensation
253 from the United States because of the loss in service of a leg or arm or
254 that which is considered by the rules of the United States Pension
255 Office or the Bureau of War Risk Insurance the equivalent of such loss.
256 If such veteran lacks such amount of property in his or her name, so
257 much of the property belonging to, or held in trust for, his or her
258 spouse, who is domiciled with him or her, as is necessary to equal such
259 amount shall also be so exempt. When any veteran entitled to an
260 exemption under the provisions of this section has died, property
261 belonging to, or held in trust for, his or her surviving spouse, while
262 such spouse remains a widow or widower, or belonging to or held in
263 trust for his or her minor children during their minority, or both, while
264 they are residents of this state, shall be exempt in the same aggregate
265 amount as that to which the disabled veteran was or would have been
266 entitled at the time of his or her death. No individual entitled to
267 exemption under this subdivision and under one or more of
268 subdivisions (19), (22), (23), (25) and (26) of this section shall receive
269 more than one exemption. No individual shall receive any exemption
270 to which he or she is entitled under this subdivision until he or she has
271 complied with section 12-95 and has submitted proof of his or her
272 disability rating, as determined by the United States Department of
273 Veterans Affairs, to the assessor of the town in which the exemption is
274 sought. If there is no change to an individual's disability rating, such
275 proof shall not be required for any assessment year following that for
276 which the exemption under this subdivision is granted initially. If the
277 United States Department of Veterans Affairs modifies a veteran's
278 disability rating, such modification shall be deemed a waiver of the

279 right to such exemption until proof of disability rating is submitted to
280 the assessor and the right to such exemption is established as required
281 initially. Any person who has been unable to submit evidence of
282 disability rating in the manner required by this subdivision, or who
283 has failed to submit such evidence as provided in section 12-95, may,
284 when he or she obtains such evidence, make application to the
285 collector of taxes within one year after he or she obtains such proof or
286 within one year after the expiration of the time limited in section 12-95,
287 as the case may be, for abatement in case the tax has not been paid, or
288 for refund in case the whole tax has been paid, of such part or the
289 whole of such tax as represents the service exemption. Such abatement
290 or refund may be granted retroactively to include the assessment day
291 next succeeding the date as of which such person was entitled to such
292 disability rating as determined by the United States Department of
293 Veterans Affairs, but in no case shall any abatement or refund be made
294 for a period greater than three years. The collector shall, after
295 examination of such application, refer the same, with his
296 recommendations thereon, to the board of selectmen of a town or to
297 the corresponding authority of any other municipality, and shall
298 certify to the amount of abatement or refund to which the applicant is
299 entitled. Upon receipt of such application and certification, the
300 selectmen or other duly constituted authority shall, in case the tax has
301 not been paid, issue a certificate of abatement or, in case the whole tax
302 has been paid, draw an order upon the treasurer in favor of such
303 applicant for the amount without interest which represents the service
304 exemption. Any action so taken by such selectmen or other authority
305 shall be a matter of record and the tax collector shall be notified in
306 writing of such action;

307 (21) The dwelling house, and the lot whereupon the same is erected,
308 belonging to or held in trust for any person who is a citizen and
309 resident of this state, occupied as such person's domicile, shall be
310 exempt from local property taxation to the extent of ten thousand
311 dollars of its assessed valuation or, lacking said amount in property in
312 such person's own name, so much of the property belonging to, or held

313 in trust for, such person's spouse, who is domiciled with such person,
314 as is necessary to equal said amount, if such person is a veteran who
315 served in the Army, Navy, Marine Corps, Coast Guard, [or] Air Force
316 or Space Force of the United States and has been declared by the
317 United States Department of Veterans Affairs or its successors to have
318 a service-connected disability from paraplegia or osteochondritis
319 resulting in permanent loss of the use of both legs or permanent
320 paralysis of both legs and lower parts of the body; or from hemiplegia
321 and has permanent paralysis of one leg and one arm or either side of
322 the body resulting from injury to the spinal cord, skeletal structure or
323 brain or from disease of the spinal cord not resulting from any form of
324 syphilis; or from total blindness as defined in section 12-92; or from the
325 amputation of both arms, both legs, both hands or both feet, or the
326 combination of a hand and a foot; sustained through enemy action, or
327 resulting from accident occurring or disease contracted in such active
328 service. Nothing in this subdivision shall be construed to include
329 paraplegia or hemiplegia resulting from locomotor ataxia or other
330 forms of syphilis of the central nervous system, or from chronic
331 alcoholism, or to include other forms of disease resulting from the
332 veteran's own misconduct which may produce signs and symptoms
333 similar to those resulting from paraplegia, osteochondritis or
334 hemiplegia. The loss of the use of one arm or one leg because of service
335 related injuries specified in this subdivision shall qualify a veteran for
336 a property tax exemption in the same manner as hereinabove,
337 provided such exemption shall be for five thousand dollars;

338 (B) The exemption provided for in this subdivision shall be in
339 addition to any other exemption of such person's real and personal
340 property allowed by law, but no taxpayer shall be allowed more than
341 one exemption under this subdivision. No person shall be entitled to
342 receive any exemption under this subdivision until such person has
343 satisfied the requirements of subdivision (20) of this section. The
344 surviving spouse of any such person who at the time of such person's
345 death was entitled to and had the exemption provided under this
346 subdivision shall be entitled to the same exemption, (i) while such

347 spouse remains a widow or widower, or (ii) upon the termination of
348 any subsequent marriage of such spouse by dissolution, annulment or
349 death and while a resident of this state, for the time that such person is
350 the legal owner of and actually occupies a dwelling house and
351 premises intended to be exempted hereunder. When the property
352 which is the subject of the claim for exemption provided for in this
353 subdivision is greater than a single family house, the assessor shall
354 aggregate the assessment on the lot and building and allow an
355 exemption of that percentage of the aggregate assessment which the
356 value of the portion of the building occupied by the claimant bears to
357 the value of the entire building;

358 (C) Subject to the approval of the legislative body of the
359 municipality, the dwelling house and the lot whereupon the same is
360 erected, belonging to or held in trust for any citizen and resident of this
361 state, occupied as such person's domicile shall be fully exempt from
362 local property taxation, if such person is a veteran who served in the
363 Army, Navy, Marine Corps, Coast Guard, [or] Air Force or Space Force
364 of the United States and has received financial assistance for specially
365 adapted housing under the provisions of Section 801 of Title 38 of the
366 United States Code, as amended from time to time, and has applied
367 such assistance toward the acquisition or modification of such
368 dwelling house. The same exemption may also be allowed on such
369 housing units owned by the surviving spouse of such veteran (i) while
370 such spouse remains a widow or widower, or (ii) upon the termination
371 of any subsequent marriage of such spouse by dissolution, annulment
372 or death, or by such veteran and spouse while occupying such
373 premises as a residence;

374 (22) Subject to the provisions of sections 12-89, 12-90 and 12-95,
375 property to the amount of one thousand dollars belonging to, or held
376 in trust for, any surviving spouse while such person remains a widow
377 or widower, or a minor child or both, residing in this state, of one who
378 has served in the Army, Navy, Marine Corps, Coast Guard, [or] Air
379 Force or Space Force of the United States, or any citizen of the United

380 States who served in the military or naval service of a government
381 allied or associated with the United States, as provided by subdivision
382 (19) of this section, and who has died either during his or her term of
383 service or after becoming a veteran, as defined in section 27-103, as
384 amended by this act, provided such amount shall be three thousand
385 dollars if death was due to service and occurred while on active duty;

386 (23) Subject to the provisions of sections 12-89, 12-90 and 12-95,
387 property to the amount of one thousand dollars belonging to, or held
388 in trust for, any surviving spouse, while such spouse remains a widow
389 or widower, resident of this state, of one who has served in the Army,
390 Navy, Marine Corps, Coast Guard, [or] Air Force or Space Force of the
391 United States, which surviving spouse is receiving or has received a
392 pension, annuity or compensation from the United States;

393 (24) The exemption from taxation granted by subdivision (22) of this
394 section, to the amount of three thousand dollars allowable to the
395 widow or widower or minor child or both of a veteran whose death
396 was due to service and occurred on active duty shall be granted to any
397 widow or widower drawing compensation from the United States
398 Department of Veterans Affairs, upon verification of such fact by letter
399 from said department;

400 (25) Subject to the provisions of sections 12-89, 12-90 and 12-95,
401 property to the amount of one thousand dollars belonging to, or held
402 in trust for, a sole surviving parent, while such parent remains a
403 widow or widower, resident of this state, of one who has left no
404 widow or widower, or whose widow or widower has remarried or
405 died, and who has served in the Army, Navy, Marine Corps, Coast
406 Guard, [or] Air Force or Space Force of the United States as provided
407 by subdivision (19) of this section and has died during his or her term
408 of service or after becoming a veteran, as defined in section 27-103, as
409 amended by this act, provided property belonging to, or held in trust
410 for, such parent of more than one serviceman or servicewoman who
411 has left no widow or widower, or whose widow or widower has
412 remarried or died, and who has served in the Army, Navy, Marine

413 Corps, Coast Guard, [or] Air Force or Space Force of the United States
414 as provided in subdivision (19) of this section and has died during his
415 or her term of service shall be subject to an exemption of one thousand
416 dollars for each such serviceman or servicewoman;

417 (26) Subject to the provisions of sections 12-89, 12-90 and 12-95,
418 property to the amount of one thousand dollars belonging to, or held
419 in trust for, any father or mother, resident of this state, of one who
420 served in the Army, Navy, Marine Corps, Coast Guard, [or] Air Force
421 or Space Force of the United States as long as such father or mother
422 receives, or has received, a pension, annuity or compensation from the
423 United States; or if such parent lacks said amount of property in his
424 own name, so much of the property belonging to, or held in trust for,
425 his spouse, who is domiciled with him, as is necessary to equal said
426 amount;

427 Sec. 12. Section 12-93 of the general statutes is repealed and the
428 following is substituted in lieu thereof (*Effective October 1, 2023*):

429 Any person who claims an exemption from taxation under the
430 provisions of section 12-81, as amended by this act, or 12-82 by reason
431 of service in the Army, Navy, Marine Corps, Coast Guard, [or] Air
432 Force or Space Force of the United States shall give notice to the town
433 clerk of the town in which he resides that he is entitled to such
434 exemption. Any person who has performed such service may establish
435 his right to such exemption by exhibiting to the town clerk an
436 honorable discharge, or a certified copy thereof, from such service or,
437 in the absence of such discharge or copy, by appearing before the
438 assessors for an examination under oath, supported by two affidavits
439 of disinterested persons, showing that the claimant is a veteran, as
440 defined in section 27-103, as amended by this act, or is serving or, if he
441 is unable to appear by reason of such service, he may establish such
442 right, until such time as he appears personally and exhibits his
443 discharge or copy, by forwarding to the town clerk annually a written
444 statement, signed by the commanding officer of his unit, ship or
445 station or by some other appropriate officer, or where such claimant is

446 currently serving in an active theater of war or hostilities, by the
447 presentation of a notarized statement of a parent, guardian, spouse or
448 legal representative of such claimant, stating that he is personally
449 serving and is unable to appear in person by reason of such service,
450 which statement shall be received before the assessment day of the
451 town wherein the exemption is claimed. The assessors shall report to
452 the town clerk all claims so established. Any person claiming
453 exemption by reason of the service of a relative as a soldier, sailor,
454 marine or member of the Coast Guard, [or] Air Force or Space Force
455 may establish his right thereto by at least two affidavits of
456 disinterested persons showing the service of such relative, his
457 honorable discharge or death in service, and the relationship of the
458 claimant to him; and the assessors may further require such person to
459 be examined by them under oath concerning such facts. The town clerk
460 of the town where the honorable discharge or certified copy thereof
461 and each affidavit is originally presented for record shall record such
462 discharge or certified copy or affidavits thereof in full and shall list the
463 names of such claimants and such service shall be performed by the
464 town clerk without remuneration therefor. Thereafter if any person
465 entitled to such exemption changes his legal residence, the town clerk
466 in the town of former residence and in which such honorable discharge
467 or certified copy thereof or any such affidavit in respect to such person
468 was originally presented for record shall, upon request and payment
469 of a fee by such person to said town of former residence in an amount
470 determined by the town treasurer as necessary to cover the cost of such
471 procedure, prepare and mail to the town in which such person resides,
472 a copy of the record of such discharge or certified copy thereof or
473 affidavits, or he may establish his right to such exemption in the town
474 in which he resides by exhibiting to the town clerk thereof the original
475 discharge or a certified copy thereof or such affidavits. Said clerk shall
476 take therefrom sufficient data to satisfy the exemption requirements of
477 the general statutes and shall record the same and shall note the town
478 where the original complete recording of discharge papers was made.
479 No board of assessors or board of assessment appeals or other official
480 shall allow any such claim for exemption unless evidence as herein

481 specified has been filed in the office of the town clerk, provided, if any
482 claim for exemption has been allowed by any board of assessors or
483 board of assessment appeals prior to July 1, 1923, the provisions of this
484 section shall not apply to such claim. Each claim granted prior to July
485 1, 1923, shall be recorded with those presented subsequent thereto, and
486 a list of such names, alphabetically arranged, shall be furnished the
487 assessors by the town clerk.

488 Sec. 13. Section 12-94 of the general statutes is repealed and the
489 following is substituted in lieu thereof (*Effective October 1, 2023*):

490 The exemptions granted in sections 12-81, as amended by this act,
491 and 12-82 to soldiers, sailors, marines and members of the Coast
492 Guard, [and] Air Force and Space Force, and their spouses, widows,
493 widowers, fathers and mothers, and to blind or totally disabled
494 persons and their spouses shall first be made in the town in which the
495 person entitled thereto resides, and any person asking such exemption
496 in any other town shall annually make oath before, or forward his or
497 her affidavit to, the assessors of such town, deposing that such
498 exemptions, except the exemption provided in subdivision (55) of
499 section 12-81, if allowed, will not, together with any other exemptions
500 granted under sections 12-81, as amended by this act, and 12-82,
501 exceed the amount of exemption thereby allowed to such person. Such
502 affidavit shall be filed with the assessors within the period the
503 assessors have to complete their duties in the town where the
504 exemption is claimed. The assessors of each town shall annually make
505 a certified list of all persons who are found to be entitled to exemption
506 under the provisions of said sections, which list shall be filed in the
507 town clerk's office, and shall be prima facie evidence that the persons
508 whose names appear thereon and who are not required by law to give
509 annual proof are entitled to such exemption as long as they continue to
510 reside in such town; but such assessors may, at any time, require any
511 such person to appear before them for the purpose of furnishing
512 additional evidence, provided, any person who by reason of such
513 person's disability is unable to so appear may furnish such assessors a

514 statement from such person's attending physician, physician assistant
515 or an advanced practice registered nurse certifying that such person is
516 totally disabled and is unable to make a personal appearance and such
517 other evidence of total disability as such assessors may deem
518 appropriate.

519 Sec. 14. Section 12-128 of the general statutes is repealed and the
520 following is substituted in lieu thereof (*Effective October 1, 2023*):

521 The amount of any tax which has been collected erroneously from
522 any person who has served in the Army, Navy, Marine Corps, Coast
523 Guard, [or] Air Force or Space Force of the United States, or from his
524 relative, as specified in section 12-81, as amended by this act, may be
525 recovered from the municipality to which the same has been paid at
526 any time within six years from the date of such payment upon
527 presentation of a claim therefor to the assessor. The assessor shall
528 examine such claim and, upon finding the claimant entitled thereto,
529 shall issue a certificate of correction. Upon the issuance of a certificate
530 of correction, any person taxed in error may make application in
531 writing to the collector of taxes for the refund of the erroneously taxed
532 amount. Such application shall contain a recital of the facts and the
533 amount of the refund requested. The tax collector shall, after
534 examination of such application, refer the same, with the tax collector's
535 recommendations thereon, to the board of selectmen in a town or
536 corresponding authority in any other municipality and certify to the
537 amount of refund, without interest, to which the person is entitled.
538 Any payment for which no timely application is made or granted
539 under this section shall be the property of the municipality.

540 Sec. 15. Subsection (a) of section 27-122b of the general statutes is
541 repealed and the following is substituted in lieu thereof (*Effective*
542 *October 1, 2023*):

543 (a) As used in this section, "veteran" means any person who is a
544 veteran, as defined in section 27-103, as amended by this act, who (1)
545 has completed at least twenty years of qualifying service, as described

546 in and computed under 10 USC Chapter 1223, as amended from time
 547 to time, in the Connecticut National Guard; or (2) was killed in action,
 548 or who died as a result of accident or illness sustained while
 549 performing active service, in the United States Army, Navy, Marine
 550 Corps, Air Force, [or] Coast Guard or Space Force or any women's
 551 auxiliary branch thereof, organized pursuant to an Act of Congress, or
 552 in the Connecticut National Guard.

553 Sec. 16. Subsection (a) of section 4-61bb of the general statutes is
 554 repealed and the following is substituted in lieu thereof (*Effective*
 555 *October 1, 2023*):

556 (a) For the purposes of this section, "licensing authority" means the
 557 Department of Consumer Protection, the Department of Emergency
 558 Services and Public Protection, the Labor Department, the Department
 559 of Motor Vehicles, the Department of Public Health, the Board of
 560 Regents for Higher Education, the Office of Higher Education, the
 561 Board of Trustees of The University of Connecticut or the Police
 562 Officer Standards and Training Council; "service member" means a
 563 member of the armed forces or the National Guard or a veteran;
 564 "armed forces" has the same meaning as [set forth] provided in section
 565 27-103, as amended by this act; and "veteran" has the same meaning as
 566 provided in section 27-103, as amended by this act.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2023</i>	27-103(a)
Sec. 2	<i>October 1, 2023</i>	1-219(a)
Sec. 3	<i>October 1, 2023</i>	9-24
Sec. 4	<i>October 1, 2023</i>	9-134
Sec. 5	<i>October 1, 2023</i>	27-102b
Sec. 6	<i>October 1, 2023</i>	31-3uu(a)(7)
Sec. 7	<i>October 1, 2023</i>	46b-56e(a)(1)
Sec. 8	<i>October 1, 2023</i>	51-49h(c)
Sec. 9	<i>October 1, 2023</i>	1-24
Sec. 10	<i>October 1, 2023</i>	1-38

Sec. 11	<i>October 1, 2023</i>	12-81(20) to (26)
Sec. 12	<i>October 1, 2023</i>	12-93
Sec. 13	<i>October 1, 2023</i>	12-94
Sec. 14	<i>October 1, 2023</i>	12-128
Sec. 15	<i>October 1, 2023</i>	27-122b(a)
Sec. 16	<i>October 1, 2023</i>	4-61bb(a)

Statement of Legislative Commissioners:

Sections 9 to 16, inclusive, were reordered for consistency with standard drafting conventions.

VA *Joint Favorable Subst.*