



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

**Statement of Purpose:**

To provide a state income tax credit for purchasers of certain 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.]*