



General Assembly

February Session, 2024

**Proposed Bill No. 25**

LCO No. 309



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
SEN. KELLY, 21<sup>st</sup> Dist.

**AN ACT ESTABLISHING A PROPERTY TAX CREDIT AGAINST THE PERSONAL INCOME TAX FOR CERTAIN SENIORS.**

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

- 1 That chapter 229 of the general statutes be amended to establish a
- 2 credit against the personal income tax for the amount of property taxes
- 3 paid by a taxpayer on such taxpayer's residence, provided such
- 4 taxpayer (1) is at least seventy years of age, (2) resides in the residence
- 5 full time, and (3) meets certain income limits.

**Statement of Purpose:**

To establish a credit against the personal income tax for the amount of property taxes paid by a taxpayer on such taxpayer's residence, provided such taxpayer (1) is at least seventy years of age, (2) resides in the residence full time, and (3) meets certain income limits.