



General Assembly

February Session, 2026

Raised Bill No. 5286

LCO No. 1274



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

AN ACT CONCERNING A MUNICIPAL TAX ABATEMENT FOR SURVIVING DOMESTIC PARTNERS OF POLICE OFFICERS, FIREFIGHTERS AND EMERGENCY MEDICAL TECHNICIANS.

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

1 Section 1. Section 12-81x of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2026*):

3 The legislative body of any municipality may establish, by ordinance,
4 a program to abate all or a portion of the property taxes due with respect
5 to real property owned and occupied as the principal residence of the
6 surviving spouse or domestic partner, as defined by such ordinance, of
7 a police officer, firefighter or emergency medical technician who dies
8 while in the performance of such officer's, firefighter's or technician's
9 duties.

This act shall take effect as follows and shall amend the following sections:

| | | |
|-----------|------------------------|--------|
| Section 1 | <i>October 1, 2026</i> | 12-81x |
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Statement of Purpose:

To extend a property tax abatement for surviving spouses of certain first responders who die in the performance of duty to the domestic partners of such first responders.

[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.]