



Substitute House Bill No. 5510

Public Act No. 23-71

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:

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 Subsection (a) of section 27-103 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2023*):

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

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

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

(a) As used in this section: (1) "Armed forces" means the Army, Navy, Marine Corps, Coast Guard, [or] Air Force or Space Force of the United States; (2) "veteran" means any person honorably discharged from, or released under honorable conditions from active service or reserve

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status in the armed forces; (3) "military discharge document" means a United States Department of Defense form, including, but not limited to, a DD 214 form, or any valid paper that evidences the service, discharge or retirement of a veteran from the armed forces that contains personal information such as a service number or Social Security number; (4) "person" means any individual or entity, including, but not limited to, a relative of a veteran, a licensed funeral director or embalmer, an attorney-at-law, an attorney-in-fact, an insurance company or a veterans' advocate; and (5) "public agency" or "agency" means a public agency, as defined in section 1-200.

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

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

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

The term "members of the armed forces", wherever used in this chapter, means members in active service of the Army, Navy, Air Force, Marine Corps, Coast Guard, Space Force, Coast and Geodetic Survey, Public Health Service and Merchant Marine of the United States, and all regular and reserve components thereof. The term "members of the Merchant Marine of the United States", wherever used in this chapter, means persons employed as officers or members of crews of vessels documented under the laws of the United States, or of vessels owned by the United States, or of vessels of foreign-flag registry under charter to or control of the United States, and persons enrolled with the United States for employment, or for training for employment, or maintained by the United States for emergency relief service, as officers or members

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of crews of any such vessels; but does not mean persons so employed, or enrolled for such employment or for training for such employment, or maintained for such emergency relief service, on the Great Lakes or the inland waterways. The term "United States", wherever used geographically in this chapter, includes the territorial limits of the states of the United States and the District of Columbia.

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

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

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

(7) "Armed Forces" means the United States Army, Navy, Marine

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Corps, Coast Guard, [and] Air Force and Space Force and any reserve component thereof, including a state National Guard performing duty as provided in Title 32 of the United States Code.

Sec. 7. Subdivision (1) of subsection (a) of section 46b-56e of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2023*):

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

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

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

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

The following officers may administer oaths: (1) The clerks of the Senate, the clerks of the House of Representatives and the chairpersons of committees of the General Assembly or of either branch thereof, during its session; (2) state officers, as defined in subsection (t) of section 9-1, judges and clerks of any court, family support magistrates, judge trial referees, justices of the peace, commissioners of the Superior Court,

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notaries public, town clerks and assistant town clerks, in all cases where an oath may be administered, except in a case where the law otherwise requires; (3) commissioners on insolvent estates, auditors, arbitrators and committees, to parties and witnesses, in all cases tried before them; (4) assessors and boards of assessment appeals, in cases coming before them; (5) commissioners appointed by governors of other states to take the acknowledgment of deeds, in the discharge of their official duty; (6) the moderator of a school district meeting, in such meeting, to the clerk of such district, as required by law; (7) the chief elected official of a municipality, in any matter before the chief elected official of a municipality; (8) the Chief Medical Examiner, Deputy Medical Examiner and assistant medical examiners of the Office of the Medical Examiner, in any matter before them; (9) registrars of vital statistics, in any matter before them; (10) any chief inspector or inspector appointed pursuant to section 51-286; (11) registrars of voters, deputy registrars, assistant registrars, and moderators, in any matter before them; (12) special assistant registrars, in matters provided for in subsections (b) and (c) of section 9-19b and section 9-19c; (13) the Commissioner of Emergency Services and Public Protection and any sworn member of any local police department or the Division of State Police within the Department of Emergency Services and Public Protection, in all affidavits, statements, depositions, complaints or reports made to or by any member of any local police department or said Division of State Police or any constable who is under the supervision of said commissioner or any of such officers of said Division of State Police and who is certified under the provisions of sections 7-294a to 7-294e, inclusive, and performs criminal law enforcement duties; (14) judge advocates of the United States Army, Navy, Air Force, [and] Marine Corps and Space Force, law specialists of the United States Coast Guard, adjutants, assistant adjutants, acting adjutants and personnel adjutants, commanding officers, executive officers and officers whose rank is lieutenant commander or major, or above, of the armed forces, as defined in section 27-103, as amended by this act, to persons serving

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with or in the armed forces, as defined in said section, or their spouses; (15) investigators, deputy investigators, investigative aides, secretaries, clerical assistants, social workers, social worker trainees, paralegals and certified legal interns employed by or assigned to the Public Defender Services Commission in the performance of their assigned duties; (16) bail commissioners, intake, assessment and referral specialists, family relations counselors, support enforcement officers, chief probation officers and supervisory judicial marshals employed by the Judicial Department in the performance of their assigned duties; (17) juvenile matter investigators employed by the Division of Criminal Justice in the performance of their assigned duties; (18) the chairperson of the Connecticut Siting Council or the chairperson's designee; (19) the presiding officer at an agency hearing under section 4-177b; (20) investigators employed by the Department of Social Services Office of Child Support Services, in the performance of their assigned duties; (21) the chairperson, vice-chairperson, members and employees of the Board of Pardons and Paroles, in the performance of their assigned duties; (22) the Commissioner of Correction or the commissioner's designee; (23) sworn law enforcement officers, appointed under section 26-5, within the Department of Energy and Environmental Protection, in all affidavits, statements, depositions, complaints or reports made to or by any such sworn law enforcement officer; (24) sworn motor vehicle inspectors acting under the authority of section 14-8; and (25) eligibility workers, specialists and supervisors employed by the Department of Social Services for the sole purpose of witnessing the execution of an affirmation or acknowledgment of parentage when their assigned duties include witnessing such execution.

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

In addition to the acknowledgment of instruments in the manner and form and as otherwise authorized by this chapter, persons serving in or

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with the armed forces of the United States or their dependents, wherever located, may acknowledge the same before any commissioned officer in active service of the armed forces of the United States with the rank of second lieutenant or higher in the Army, Air Force, [or] Marine Corps or Space Force, or ensign or higher in the Navy or Coast Guard. The instrument shall not be rendered invalid by the failure to state therein the place of execution or acknowledgment. No authentication of the officer's certificate of acknowledgment shall be required but the officer taking the acknowledgment shall endorse thereon or attach thereto a certificate substantially in the following form:

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

....

Signature of the Officer

....

Rank and Serial No. of Officer

and Command to which attached.

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

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(20) Subject to the provisions hereinafter stated, property not exceeding three thousand five hundred dollars in amount shall be exempt from taxation, which property belongs to, or is held in trust for, any resident of this state who has served, or is serving, in the Army, Navy, Marine Corps, Coast Guard, [or] Air Force or Space Force of the United States and (1) has a disability rating by the United States Department of Veterans Affairs amounting to ten per cent or more of total disability, provided such exemption shall be two thousand dollars in any case in which such rating is between ten per cent and twenty-five per cent; two thousand five hundred dollars in any case in which such rating is more than twenty-five per cent but not more than fifty per cent; three thousand dollars in any case in which such rating is more than fifty per cent but not more than seventy-five per cent; and three thousand five hundred dollars in any case in which such person has attained sixty-five years of age or such rating is more than seventy-five per cent; or (2) is receiving a pension, annuity or compensation from the United States because of the loss in service of a leg or arm or that which is considered by the rules of the United States Pension Office or the Bureau of War Risk Insurance the equivalent of such loss. If such veteran lacks such amount of property in his or her name, so much of the property belonging to, or held in trust for, his or her spouse, who is domiciled with him or her, as is necessary to equal such amount shall also be so exempt. When any veteran entitled to an exemption under the provisions of this section has died, property belonging to, or held in trust for, his or her surviving spouse, while such spouse remains a widow or widower, or belonging to or held in trust for his or her minor children during their minority, or both, while they are residents of this state, shall be exempt in the same aggregate amount as that to which the disabled veteran was or would have been entitled at the time of his or her death. No individual entitled to exemption under this subdivision and under one or more of subdivisions (19), (22), (23), (25) and (26) of this section shall receive more than one exemption. No individual shall receive any exemption to which he or she is entitled under this

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subdivision until he or she has complied with section 12-95 and has submitted proof of his or her disability rating, as determined by the United States Department of Veterans Affairs, to the assessor of the town in which the exemption is sought. If there is no change to an individual's disability rating, such proof shall not be required for any assessment year following that for which the exemption under this subdivision is granted initially. If the United States Department of Veterans Affairs modifies a veteran's disability rating, such modification shall be deemed a waiver of the right to such exemption until proof of disability rating is submitted to the assessor and the right to such exemption is established as required initially. Any person who has been unable to submit evidence of disability rating in the manner required by this subdivision, or who has failed to submit such evidence as provided in section 12-95, may, when he or she obtains such evidence, make application to the collector of taxes within one year after he or she obtains such proof or within one year after the expiration of the time limited in section 12-95, as the case may be, for abatement in case the tax has not been paid, or for refund in case the whole tax has been paid, of such part or the whole of such tax as represents the service exemption. Such abatement or refund may be granted retroactively to include the assessment day next succeeding the date as of which such person was entitled to such disability rating as determined by the United States Department of Veterans Affairs, but in no case shall any abatement or refund be made for a period greater than three years. The collector shall, after examination of such application, refer the same, with his recommendations thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax has been paid, draw an order upon the treasurer in favor of such applicant for the amount without interest which represents the service exemption. Any

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action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action;

(21) The dwelling house, and the lot whereupon the same is erected, belonging to or held in trust for any person who is a citizen and resident of this state, occupied as such person's domicile, shall be exempt from local property taxation to the extent of ten thousand dollars of its assessed valuation or, lacking said amount in property in such person's own name, so much of the property belonging to, or held in trust for, such person's spouse, who is domiciled with such person, as is necessary to equal said amount, if such person is a veteran who served in the Army, Navy, Marine Corps, Coast Guard, [or] Air Force or Space Force of the United States and has been declared by the United States Department of Veterans Affairs or its successors to have a service-connected disability from paraplegia or osteochondritis resulting in permanent loss of the use of both legs or permanent paralysis of both legs and lower parts of the body; or from hemiplegia and has permanent paralysis of one leg and one arm or either side of the body resulting from injury to the spinal cord, skeletal structure or brain or from disease of the spinal cord not resulting from any form of syphilis; or from total blindness as defined in section 12-92; or from the amputation of both arms, both legs, both hands or both feet, or the combination of a hand and a foot; sustained through enemy action, or resulting from accident occurring or disease contracted in such active service. Nothing in this subdivision shall be construed to include paraplegia or hemiplegia resulting from locomotor ataxia or other forms of syphilis of the central nervous system, or from chronic alcoholism, or to include other forms of disease resulting from the veteran's own misconduct which may produce signs and symptoms similar to those resulting from paraplegia, osteochondritis or hemiplegia. The loss of the use of one arm or one leg because of service related injuries specified in this subdivision shall qualify a veteran for a property tax exemption in the same manner as hereinabove, provided such exemption shall be for five thousand

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dollars;

(B) The exemption provided for in this subdivision shall be in addition to any other exemption of such person's real and personal property allowed by law, but no taxpayer shall be allowed more than one exemption under this subdivision. No person shall be entitled to receive any exemption under this subdivision until such person has satisfied the requirements of subdivision (20) of this section. The surviving spouse of any such person who at the time of such person's death was entitled to and had the exemption provided under this subdivision shall be entitled to the same exemption, (i) while such spouse remains a widow or widower, or (ii) upon the termination of any subsequent marriage of such spouse by dissolution, annulment or death and while a resident of this state, for the time that such person is the legal owner of and actually occupies a dwelling house and premises intended to be exempted hereunder. When the property which is the subject of the claim for exemption provided for in this subdivision is greater than a single family house, the assessor shall aggregate the assessment on the lot and building and allow an exemption of that percentage of the aggregate assessment which the value of the portion of the building occupied by the claimant bears to the value of the entire building;

(C) Subject to the approval of the legislative body of the municipality, the dwelling house and the lot whereupon the same is erected, belonging to or held in trust for any citizen and resident of this state, occupied as such person's domicile shall be fully exempt from local property taxation, if such person is a veteran who served in the Army, Navy, Marine Corps, Coast Guard, [or] Air Force or Space Force of the United States and has received financial assistance for specially adapted housing under the provisions of Section 801 of Title 38 of the United States Code, as amended from time to time, and has applied such assistance toward the acquisition or modification of such dwelling

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house. The same exemption may also be allowed on such housing units owned by the surviving spouse of such veteran (i) while such spouse remains a widow or widower, or (ii) upon the termination of any subsequent marriage of such spouse by dissolution, annulment or death, or by such veteran and spouse while occupying such premises as a residence;

(22) Subject to the provisions of sections 12-89, 12-90 and 12-95, property to the amount of one thousand dollars belonging to, or held in trust for, any surviving spouse while such person remains a widow or widower, or a minor child or both, residing in this state, of one who has served in the Army, Navy, Marine Corps, Coast Guard, [or] Air Force or Space Force of the United States, or any citizen of the United States who served in the military or naval service of a government allied or associated with the United States, as provided by subdivision (19) of this section, and who has died either during his or her term of service or after becoming a veteran, as defined in section 27-103, as amended by this act, provided such amount shall be three thousand dollars if death was due to service and occurred while on active duty;

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

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

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department;

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

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

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

Any person who claims an exemption from taxation under the

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provisions of section 12-81, as amended by this act, or 12-82 by reason of service in the Army, Navy, Marine Corps, Coast Guard, [or] Air Force or Space Force of the United States shall give notice to the town clerk of the town in which he resides that he is entitled to such exemption. Any person who has performed such service may establish his right to such exemption by exhibiting to the town clerk an honorable discharge, or a certified copy thereof, from such service or, in the absence of such discharge or copy, by appearing before the assessors for an examination under oath, supported by two affidavits of disinterested persons, showing that the claimant is a veteran, as defined in section 27-103, as amended by this act, or is serving or, if he is unable to appear by reason of such service, he may establish such right, until such time as he appears personally and exhibits his discharge or copy, by forwarding to the town clerk annually a written statement, signed by the commanding officer of his unit, ship or station or by some other appropriate officer, or where such claimant is currently serving in an active theater of war or hostilities, by the presentation of a notarized statement of a parent, guardian, spouse or legal representative of such claimant, stating that he is personally serving and is unable to appear in person by reason of such service, which statement shall be received before the assessment day of the town wherein the exemption is claimed. The assessors shall report to the town clerk all claims so established. Any person claiming exemption by reason of the service of a relative as a soldier, sailor, marine or member of the Coast Guard, [or] Air Force or Space Force may establish his right thereto by at least two affidavits of disinterested persons showing the service of such relative, his honorable discharge or death in service, and the relationship of the claimant to him; and the assessors may further require such person to be examined by them under oath concerning such facts. The town clerk of the town where the honorable discharge or certified copy thereof and each affidavit is originally presented for record shall record such discharge or certified copy or affidavits thereof in full and shall list the names of such claimants and such service shall be performed by the town clerk without

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remuneration therefor. Thereafter if any person entitled to such exemption changes his legal residence, the town clerk in the town of former residence and in which such honorable discharge or certified copy thereof or any such affidavit in respect to such person was originally presented for record shall, upon request and payment of a fee by such person to said town of former residence in an amount determined by the town treasurer as necessary to cover the cost of such procedure, prepare and mail to the town in which such person resides, a copy of the record of such discharge or certified copy thereof or affidavits, or he may establish his right to such exemption in the town in which he resides by exhibiting to the town clerk thereof the original discharge or a certified copy thereof or such affidavits. Said clerk shall take therefrom sufficient data to satisfy the exemption requirements of the general statutes and shall record the same and shall note the town where the original complete recording of discharge papers was made. No board of assessors or board of assessment appeals or other official shall allow any such claim for exemption unless evidence as herein specified has been filed in the office of the town clerk, provided, if any claim for exemption has been allowed by any board of assessors or board of assessment appeals prior to July 1, 1923, the provisions of this section shall not apply to such claim. Each claim granted prior to July 1, 1923, shall be recorded with those presented subsequent thereto, and a list of such names, alphabetically arranged, shall be furnished the assessors by the town clerk.

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

The exemptions granted in sections 12-81, as amended by this act, and 12-82 to soldiers, sailors, marines and members of the Coast Guard, [and] Air Force and Space Force, and their spouses, widows, widowers, fathers and mothers, and to blind or totally disabled persons and their spouses shall first be made in the town in which the person entitled

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thereto resides, and any person asking such exemption in any other town shall annually make oath before, or forward his or her affidavit to, the assessors of such town, deposing that such exemptions, except the exemption provided in subdivision (55) of section 12-81, if allowed, will not, together with any other exemptions granted under sections 12-81, as amended by this act, and 12-82, exceed the amount of exemption thereby allowed to such person. Such affidavit shall be filed with the assessors within the period the assessors have to complete their duties in the town where the exemption is claimed. The assessors of each town shall annually make a certified list of all persons who are found to be entitled to exemption under the provisions of said sections, which list shall be filed in the town clerk's office, and shall be prima facie evidence that the persons whose names appear thereon and who are not required by law to give annual proof are entitled to such exemption as long as they continue to reside in such town; but such assessors may, at any time, require any such person to appear before them for the purpose of furnishing additional evidence, provided, any person who by reason of such person's disability is unable to so appear may furnish such assessors a statement from such person's attending physician, physician assistant or an advanced practice registered nurse certifying that such person is totally disabled and is unable to make a personal appearance and such other evidence of total disability as such assessors may deem appropriate.

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

The amount of any tax which has been collected erroneously from any person who has served in the Army, Navy, Marine Corps, Coast Guard, [or] Air Force or Space Force of the United States, or from his relative, as specified in section 12-81, as amended by this act, may be recovered from the municipality to which the same has been paid at any time within six years from the date of such payment upon presentation

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of a claim therefor to the assessor. The assessor shall examine such claim and, upon finding the claimant entitled thereto, shall issue a certificate of correction. Upon the issuance of a certificate of correction, any person taxed in error may make application in writing to the collector of taxes for the refund of the erroneously taxed amount. Such application shall contain a recital of the facts and the amount of the refund requested. The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendations thereon, to the board of selectmen in a town or corresponding authority in any other municipality and certify to the amount of refund, without interest, to which the person is entitled. Any payment for which no timely application is made or granted under this section shall be the property of the municipality.

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

(a) As used in this section, "veteran" means any person who is a veteran, as defined in section 27-103, as amended by this act, who (1) has completed at least twenty years of qualifying service, as described in and computed under 10 USC Chapter 1223, as amended from time to time, in the Connecticut National Guard; or (2) was killed in action, or who died as a result of accident or illness sustained while performing active service, in the United States Army, Navy, Marine Corps, Air Force, [or] Coast Guard or Space Force or any women's auxiliary branch thereof, organized pursuant to an Act of Congress, or in the Connecticut National Guard.

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

(a) For the purposes of this section, "licensing authority" means the

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Department of Consumer Protection, the Department of Emergency Services and Public Protection, the Labor Department, the Department of Motor Vehicles, the Department of Public Health, the Board of Regents for Higher Education, the Office of Higher Education, the Board of Trustees of The University of Connecticut or the Police Officer Standards and Training Council; "service member" means a member of the armed forces or the National Guard or a veteran; "armed forces" has the same meaning as [set forth] provided in section 27-103, as amended by this act; and "veteran" has the same meaning as provided in section 27-103, as amended by this act.