

HB 1470

FINANCE AND APPROPRIATIONS

1. After line 177, engrossed

insert

2. That the Department of Taxation shall issue a tax bulletin informing commissioners of the revenue and other assessing officers performing the duties imposed on commissioners of the revenue of the provisions of this act. Such tax bulletin shall inform the commissioners of the revenue and other assessing officers that the burden of proof is on the applicant to demonstrate (i) that the veteran occupied the real property as his principal place of residence at the time he received a 100 percent service-connected, permanent, and total disability rating and (ii) the amount of tax paid.