



# HOUSE BILL 91: Define Armed Forces/Religious Property Tax Exclusion.

2025-2026 General Assembly

**Analysis of:** S.L. 2025-20

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**Prepared by:** Legislative Analysis  
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S.L. 2025-20 (House Bill 91) does the following:

- Amends references to the United States Armed Forces in the General Statutes by including the newly established United States Space Force.
- Authorizes the governing board of a local unit to release any unpaid property taxes levied on property owned by a religious entity during the previous five calendar years, if the entity submits an application and the property qualifies for relief.

This act became effective June 26, 2025.

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