

**Sec. 1-92-53a. Definition of dependent relative**

As used in section 1-79(6), section 1-91(8), and section 1-101mm of the Connecticut General Statutes, “dependent relative” means any relative who:

- (1) Is unmarried, under age 21, and living in the household of the reporting individual;
- or
- (2) Is a dependent of the reporting individual within the meaning of section 152 of the Internal Revenue Code of 1986, as amended, 26 USC 152.

(Adopted effective June 24, 2009; Amended May 11, 2023)