



General Assembly

January Session, 2015

**Proposed Bill No. 6656**

LCO No. 2239



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
REP. DILLON, 92<sup>nd</sup> Dist.

**AN ACT CONCERNING LOCAL OPTION TAXES.**

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

- 1 That the general statutes be amended to permit municipalities to
- 2 levy certain local option taxes, including (1) a tax on meals and
- 3 beverages to be used for general revenue; (2) a tax on entertainment
- 4 and night clubs to be used to offset the cost of public safety services;
- 5 (3) a sales tax of up to one-half of one per cent; and (4) a land value tax
- 6 that would encourage the development of abandoned and
- 7 unproductive property by taxing such property at a higher rate than
- 8 developed property.

**Statement of Purpose:**

To find new sources of revenue for municipalities.