

# OFFICE OF FISCAL ANALYSIS

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SB-1100

AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN  
GRAND LIST EXEMPTIONS.

AMENDMENT

LCO No.: 10019

File Copy No.: 671

Senate Calendar No.: 403

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## ***OFA Fiscal Note***

***State Impact:*** None

***Municipal Impact:***

<b>Municipalities</b>	<b>Effect</b>	<b>FY 22 \$</b>	<b>FY 23 \$</b>
Middletown; Middlefield	Eliminates Cost/Revenue Loss in Bill	See Below	None
Middletown	Cost/Revenue Loss	See Below	None

## ***Explanation***

The amendment eliminates the bill's underlying provisions allowing certain taxpayers in Middlefield and Middletown to receive tax breaks that they otherwise would have been eligible for if they had not missed the deadline to file for such exemptions. This eliminates the cost or revenue loss to Middletown and Middlefield in the underlying bill associated with providing those tax breaks, or providing reimbursement to those taxpayers.

The amendment also allows certain other taxpayers in Middletown to receive a tax break if they missed the deadline to file for such exemption. This results in a revenue loss to the City of Middletown, or a cost to reimburse such taxpayers for taxes already paid.

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Contributing Analyst(s):

6/4/21  
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Any impact resulting from the amendment is anticipated to occur in FY 22 only.

*The preceding Fiscal Impact statement is prepared for the benefit of the members of the General Assembly, solely for the purposes of information, summarization and explanation and does not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.*