

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.: 10107

File Copy No.: 671

Senate Calendar No.: 403

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 22 \$	FY 23 \$
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.

Primary Analyst: DD
Contributing Analyst(s):

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

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