

Finance, Revenue and Bonding Committee JOINT FAVORABLE REPORT

Bill No.: Senate Bill 464
AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN GRAND LIST
Title: EXEMPTIONS.
Vote Date: 4/5/2022
Vote Action: JOINT FAVORABLE Substitute
PH Date: 3/25/2022
File No.: 543

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SPONSORS OF BILL:

Finance, Revenue and Bonding Committee

REASONS FOR BILL:

This bill allows taxpayers to claim property tax exemption for specified property and grand lists even though they missed the November 1 filing deadline.

RESPONSE FROM ADMINISTRATION/AGENCY:

None expressed.

NATURE AND SOURCES OF SUPPORT:

[Andrew J. DiSalvo, Certified Public Accountant, Director of State and Local Tax Services, CohnReznick](#) submitted testimony in support of this bill on behalf of Belimo Aircontrols and Raytheon Technologies Corporation (RTC)-Pratt and Whitney. Mr. DiSalvo stated that both companies did not file its Manufacturing Machinery and Equipment Exemption Claim on time due to an administrative oversight. This is an isolated occurrence as Belimo and RTC-Pratt and Whitney are compliant taxpayers, have provided the Danbury Tax Assessor and Manchester Tax Assessor with all the available data, and would like to seek relief for this one time occurrence.

[Robert Greco, Vice President, Finance Americas, BELIMO Aircontrols, USA Inc.](#) supported this bill, and requested that the committee respectfully include Belimo Aircontrols in this bill. Mr. Greco stated that due to an administrative oversight, BELIMO did not file its Manufacturing Machinery and Equipment Exemption Claim on time. Mr. Greco states that the company is seeking relief for the 2020 Grand List Year under CGS Section 12-81 for the City of Danbury.

[Jason Williams, Tax Director, Raytheon Technologies Corporation](#) supported this bill, and requested that Raytheon Technologies Corporation-Pratt and Whitney (RTC-Pratt and Whitney) be included in this bill. Mr. Williams stated that due to an administrative oversight, RTC-Pratt and Whitney submitted an incorrect Manufacturing Machinery and Equipment Exemption Claim for tooling located at a supplier site for the grand list year of 2021. Mr. Williams stated that this is an isolated occurrence for his company, and they are asking for relief this one time.

[Deb Polun, Executive Director, Connecticut Association for Community Action, Inc. \(CAFCA\)](#) supported this bill stating that during the transition of Ms. Polun being hired as Executive Director in 2019, CAFCA did not file appropriate paperwork with the City of Middletown to alerting the city of their organization being considered a nonprofit therefore, CAFCA accumulated owed property taxes. During the 2021 Legislative Session, CAFCA worked to rectify the situation which resulted in the passing of Public Act 21-201. Ms. Polun stated that due to a drafting error, it prevented the City of Middletown from approving CAFCA's application for exemption and returning the funds that have been paid by them.

[Bonnie Stewart, Chief Executive Officer, Connecticut Society of Certified Public Accountants \(CTCPA\)](#) supported this bill asking the committee to grant any entity that is otherwise eligible for the manufacturing machinery and equipment 2021 grand list exemption relief under CGS Section 12-81 (76) for the City of Manchester.

NATURE AND SOURCES OF OPPOSITION:

[David Godbout](#) opposes the bill on the grounds that the current session of the Connecticut General Assembly is illegal, in breach of Article 3, Section 16 of the State Constitution.

Reported by: Christina Pen

Date: 4/19/2022