



General Assembly

February Session, 2022

**Governor's Bill No. 5043**

LCO No. 624



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:

Request of the Governor Pursuant  
to Joint Rule 9

***AN ACT REFORMING MOTOR VEHICLE ASSESSMENT.***

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

1 Section 1. Section 14-163 of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective July 1, 2022, and*  
3 *applicable to assessment years commencing on or after October 1, 2023*):

4 (a) (1) [The] For assessment years commencing prior to October 1,  
5 2023, the commissioner shall compile information concerning motor  
6 vehicles and snowmobiles subject to property taxation pursuant to  
7 section 12-71, as amended by this act, using the records of the  
8 Department of Motor Vehicles and information reported by owners of  
9 motor vehicles and snowmobiles. In addition to any other information  
10 the owner of a motor vehicle or snowmobile is required to file with the  
11 commissioner by law, such owner shall provide the commissioner with  
12 the name of the town in which such owner's motor vehicle or  
13 snowmobile is to be set in the list for property tax purposes, pursuant to  
14 section 12-71, as amended by this act. On or before December 1, 2004,  
15 and annually thereafter until and including December 1, 2022, the

16 commissioner shall provide to each assessor in this state a list  
17 identifying motor vehicles and snowmobiles that are subject to property  
18 taxation in each such assessor's town. Said list shall include the names  
19 and addresses of the owners of such motor vehicles and snowmobiles,  
20 and the vehicle identification numbers for all such vehicles for which  
21 such numbers are available.

22 (2) For assessment years commencing on or after October 1, 2023, the  
23 commissioner shall compile information concerning motor vehicles  
24 subject to property taxation pursuant to section 12-71, as amended by  
25 this act, using the records of the Department of Motor Vehicles and  
26 information reported by owners of motor vehicles. In addition to any  
27 other information the owner of a motor vehicle is required to file with  
28 the commissioner by law, such owner shall provide the commissioner  
29 with the name of the town in which such owner's motor vehicle is to be  
30 set in the list for property tax purposes, pursuant to section 12-71, as  
31 amended by this act. On or before November 1, 2023, and annually  
32 thereafter, the commissioner shall provide to each assessor in this state  
33 a list identifying motor vehicles that are subject to property taxation in  
34 each such assessor's town. Such list shall include the names and  
35 addresses of the owners of such motor vehicles and the vehicle  
36 identification numbers and manufacturer's suggested retail price for all  
37 such vehicles for which such information is available.

38 (b) (1) On or before October 1, 2004, and annually thereafter until and  
39 including October 1, 2023, the commissioner shall provide to each  
40 assessor in this state a list identifying motor vehicles and snowmobiles  
41 in each such assessor's town that were registered subsequent to the first  
42 day of October of the assessment year immediately preceding, but prior  
43 to the first day of August in such assessment year, and that are subject  
44 to property taxation on a supplemental list pursuant to section 12-71b.  
45 In addition to the information for each such vehicle and snowmobile  
46 specified under subdivision (1) of subsection (a) of this section that is  
47 available to the commissioner, the list provided under this subsection  
48 shall include a code related to the date of registration of each such  
49 vehicle or snowmobile.

50       (2) Not later than November 15, 2023, and monthly thereafter, the  
51 commissioner shall provide to each assessor in this state a list  
52 identifying motor vehicles in each such assessor's town that were  
53 registered during the immediately preceding month and that are subject  
54 to property taxation on a supplemental list pursuant to section 12-71b,  
55 except that no such supplemental list shall be provided during the  
56 months of September and October. In addition to the information for  
57 such vehicle specified under subdivision (2) of subsection (a) of this  
58 section that is available to the commissioner, the list provided under this  
59 subsection shall include a code related to the date of registration of each  
60 such vehicle.

61       (c) No assessor or tax collector shall disclose any information  
62 contained in any list provided by the commissioner pursuant to  
63 subsections (a) and (b) of this section if the commissioner is not required  
64 to provide such information or if such information is protected from  
65 disclosure under state or federal law.

66       Sec. 2. Section 12-71d of the general statutes is repealed and the  
67 following is substituted in lieu thereof (*Effective July 1, 2022, and*  
68 *applicable to assessment years commencing on or after October 1, 2023*):

69       (a) [On] Prior to and including October 1, 2022, on or before the first  
70 day of October each year, the Secretary of the Office of Policy and  
71 Management shall recommend a schedule of motor vehicle values  
72 which shall be used by assessors in each municipality in determining  
73 the assessed value of motor vehicles for purposes of property taxation.  
74 For every vehicle not listed in the schedule the determination of the  
75 assessed value of any motor vehicle for purposes of the property tax  
76 assessment list in any municipality shall continue to be the  
77 responsibility of the assessor in such municipality, provided the  
78 legislative body of the municipality may, by resolution, approve any  
79 change in the assessor's method of valuing motor vehicles. Any appeal  
80 from the findings of assessors concerning motor vehicle values shall be  
81 made in accordance with provisions related to such appeals under this  
82 chapter. Such schedule of values shall include, to the extent that

83 information for such purpose is available, the value for assessment  
84 purposes of any motor vehicle currently in use. The value for each motor  
85 vehicle as listed shall represent one hundred per cent of the average  
86 retail price applicable to such motor vehicle in this state as of the first  
87 day of October in such year as determined by said secretary in  
88 cooperation with the Connecticut Association of Assessing Officers.

89 (b) Not later than October 1, 2023, and annually thereafter, the  
90 Secretary of the Office of Policy and Management shall, in consultation  
91 with the Connecticut Association of Assessing Officers, recommend a  
92 schedule of motor vehicle plate classes, which shall be used by assessors  
93 in each municipality in determining the classification of motor vehicles  
94 for purposes of property taxation. The value for each motor vehicle shall  
95 be determined by the schedule of depreciation described in subdivision  
96 (7) of section 12-63, as amended by this act. The determination of the  
97 assessed value of any vehicle for which a manufacturer's suggested  
98 retail price cannot be obtained for purposes of the property tax  
99 assessment list in any municipality shall be the responsibility of the  
100 assessor in such municipality, in consultation with the Connecticut  
101 Association of Assessing Officers. Any appeal from the findings of  
102 assessors concerning motor vehicle values shall be made in accordance  
103 with provisions related to such appeals under this chapter.

104 Sec. 3. Section 12-63 of the general statutes is repealed and the  
105 following is substituted in lieu thereof (*Effective July 1, 2022*):

106 (a) The present true and actual value of land classified as farm land  
107 pursuant to section 12-107c, as forest land pursuant to section 12-107d,  
108 as open space land pursuant to section 12-107e, or as maritime heritage  
109 land pursuant to section 12-107g shall be based upon its current use  
110 without regard to neighborhood land use of a more intensive nature,  
111 provided in no event shall the present true and actual value of open  
112 space land be less than it would be if such open space land comprised a  
113 part of a tract or tracts of land classified as farm land pursuant to section  
114 12-107c. The present true and actual value of all other property shall be  
115 deemed by all assessors and boards of assessment appeals to be the fair

116 market value thereof and not its value at a forced or auction sale.

117 (b) (1) For the purposes of this subsection, (A) "electronic data  
118 processing equipment" means computers, printers, peripheral computer  
119 equipment, bundled software and any computer-based equipment  
120 acting as a computer, as defined in Section 168 of the Internal Revenue  
121 Code of 1986, or any subsequent corresponding internal revenue code  
122 of the United States, as from time to time amended; (B) "leased personal  
123 property" means tangible personal property which is the subject of a  
124 written or oral lease or loan on the assessment date, or any such  
125 property which has been so leased or loaned by the then current owner  
126 of such property for three or more of the twelve months preceding such  
127 assessment date; and (C) "original selling price" means the price at  
128 which tangible personal property is most frequently sold in the year that  
129 it was manufactured.

130 (2) Any municipality may, by ordinance, adopt the provisions of this  
131 subsection to be applicable for the assessment year commencing  
132 October first of the assessment year in which a revaluation of all real  
133 property required pursuant to section 12-62 is performed in such  
134 municipality, and for each assessment year thereafter. If so adopted, the  
135 present true and actual value of tangible personal property, other than  
136 motor vehicles, shall be determined in accordance with the provisions  
137 of this subsection. If such property is purchased, its true and actual  
138 value shall be established in relation to the cost of its acquisition,  
139 including transportation and installation, and shall reflect depreciation  
140 in accordance with the schedules set forth in subdivisions (3) to (6),  
141 inclusive, of this subsection. If such property is developed and produced  
142 by the owner of such property for a purpose other than wholesale or  
143 retail sale or lease, its true and actual value shall be established in  
144 relation to its cost of development, production and installation and shall  
145 reflect depreciation in accordance with the schedules provided in  
146 subdivisions (3) to (6), inclusive, of this subsection. The provisions of  
147 this subsection shall not apply to property owned by a public service  
148 company, as defined in section 16-1.

149 (3) The following schedule of depreciation shall be applicable with  
 150 respect to electronic data processing equipment:

151 (A) Group I: Computer and peripheral hardware, including, but not  
 152 limited to, personal computers, workstations, terminals, storage  
 153 devices, printers, scanners, computer peripherals and networking  
 154 equipment:

T1		Depreciated Value
T2		As Percentage
T3	Assessment Year	Of Acquisition
T4	Following Acquisition	Cost Basis
T5	First year	Seventy per cent
T6	Second year	Forty per cent
T7	Third year	Twenty per cent
T8	Fourth year and thereafter	Ten per cent

155 (B) Group II: Other hardware, including, but not limited to, mini-  
 156 frame and main-frame systems with an acquisition cost of more than  
 157 twenty-five thousand dollars:

T9		Depreciated Value
T10		As Percentage
T11	Assessment Year	Of Acquisition
T12	Following Acquisition	Cost Basis
T13	First year	Ninety per cent
T14	Second year	Sixty per cent
T15	Third year	Forty per cent
T16	Fourth year	Twenty per cent
T17	Fifth year and thereafter	Ten per cent

158 (4) The following schedule of depreciation shall be applicable with  
 159 respect to copiers, facsimile machines, medical testing equipment, and  
 160 any similar type of equipment that is not specifically defined as

161 electronic data processing equipment, but is considered by the assessor  
162 to be technologically advanced:

T18		Depreciated Value
T19		As Percentage
T20	Assessment Year	Of Acquisition
T21	Following Acquisition	Cost Basis
T22	First year	Ninety-five per cent
T23	Second year	Eighty per cent
T24	Third year	Sixty per cent
T25	Fourth year	Forty per cent
T26	Fifth year and thereafter	Twenty per cent

163 (5) The following schedule of depreciation shall be applicable with  
164 respect to machinery and equipment used in the manufacturing process:

T27		Depreciated Value
T28		As Percentage
T29	Assessment Year	Of Acquisition
T30	Following Acquisition	Cost Basis
T31	First year	Ninety per cent
T32	Second year	Eighty per cent
T33	Third year	Seventy per cent
T34	Fourth year	Sixty per cent
T35	Fifth year	Fifty per cent
T36	Sixth year	Forty per cent
T37	Seventh year	Thirty per cent
T38	Eighth year and thereafter	Twenty per cent

165 (6) The following schedule of depreciation shall be applicable with  
166 respect to all tangible personal property other than that described in  
167 subdivisions (3) to (5), inclusive, and subdivision (7) of this subsection:

T39		Depreciated Value
T40		As Percentage
T41	Assessment Year	Of Acquisition
T42	Following Acquisition	Cost Basis
T43	First year	Ninety-five per cent
T44	Second year	Ninety per cent
T45	Third year	Eighty per cent
T46	Fourth year	Seventy per cent
T47	Fifth year	Sixty per cent
T48	Sixth year	Fifty per cent
T49	Seventh year	Forty per cent
T50	Eighth year and thereafter	Thirty per cent

168        (7) For assessment years commencing on or after October 1, 2023, the  
 169 following schedule of depreciation shall be applicable with respect to  
 170 motor vehicles based on the manufacturer's suggested retail price of  
 171 such motor vehicles:

T51		<u>Percentage of</u>
T52		<u>Manufacturer's Suggested</u>
T53	<u>Age of Vehicle</u>	<u>Retail Price</u>
T54	<u>Up to year one</u>	<u>Eighty per cent</u>
T55	<u>Year two</u>	<u>Seventy-five per cent</u>
T56	<u>Year three</u>	<u>Seventy per cent</u>
T57	<u>Year four</u>	<u>Sixty-five per cent</u>
T58	<u>Year five</u>	<u>Sixty per cent</u>
T59	<u>Year six</u>	<u>Fifty-five per cent</u>
T60	<u>Year seven</u>	<u>Fifty per cent</u>
T61	<u>Year eight</u>	<u>Forty-five per cent</u>
T62	<u>Year nine</u>	<u>Forty per cent</u>
T63	<u>Year ten</u>	<u>Thirty-five per cent</u>
T64	<u>Year eleven</u>	<u>Thirty per cent</u>
T65	<u>Year twelve</u>	<u>Twenty-five per cent</u>

T66	<u>Year thirteen</u>	<u>Twenty per cent</u>
T67	<u>Year fourteen</u>	<u>Fifteen per cent</u>
T68	<u>Years fifteen to nineteen</u>	<u>Ten per cent</u>
T69	<u>Years twenty and beyond</u>	<u>Not less than two</u>
T70		<u>thousand dollars</u>

172        ~~[(7)]~~ (8) The present true and actual value of leased personal property  
173 other than motor vehicles shall be determined in accordance with the  
174 provisions of this subdivision. Such value for any assessment year shall  
175 be established in relation to the original selling price for self-  
176 manufactured property or acquisition cost for acquired property and  
177 shall reflect depreciation in accordance with the schedules provided in  
178 subdivisions (3) to (6), inclusive, of this subsection. If the assessor is  
179 unable to determine the original selling price of leased personal  
180 property, the present true and actual value thereof shall be its current  
181 selling price.

182        ~~[(8)]~~ (9) With respect to any personal property which is prohibited by  
183 law from being sold, the present true and actual value of such property  
184 shall be established with respect to such property's original  
185 manufactured cost increased by a ratio the numerator of which is the  
186 total proceeds from the manufacturer's salable equipment sold and the  
187 denominator of which is the total cost of the manufacturer's salable  
188 equipment sold. Such value shall then be depreciated in accordance  
189 with the appropriate schedule in this subsection.

190        ~~[(9)]~~ (10) The schedules of depreciation set forth in subdivisions (3) to  
191 (6), inclusive, of this subsection shall not be used with respect to  
192 videotapes, horses or other taxable livestock or electric cogenerating  
193 equipment.

194        ~~[(10)]~~ (11) If the assessor determines that the value of any item of  
195 personal property, other than a motor vehicle, produced by the  
196 application of the schedules set forth in this subsection does not  
197 accurately reflect the present true and actual value of such item, the  
198 assessor shall adjust such value to reflect the present true and actual

199 value of such item.

200 ~~[(11)]~~ (12) Nothing in this subsection shall prevent any taxpayer from  
201 appealing any assessment made pursuant to this subsection if such  
202 assessment does not accurately reflect the present true and actual value  
203 of any item of such taxpayer's personal property.

204 Sec. 4. Section 12-41 of the general statutes is repealed and the  
205 following is substituted in lieu thereof (*Effective July 1, 2022, and*  
206 *applicable to assessment years commencing on or after October 1, 2023*):

207 (a) "Municipality", whenever used in this section, includes each town,  
208 consolidated town and city, and consolidated town and borough.

209 (b) (1) ~~[No]~~ For assessment years commencing prior to October 1,  
210 2023, no person required by law to file an annual declaration of personal  
211 property shall include in such declaration motor vehicles that are  
212 registered in the office of the state Commissioner of Motor Vehicles.  
213 With respect to any vehicle subject to taxation in a town other than the  
214 town in which such vehicle is registered, pursuant to section 12-71, as  
215 amended by this act, information concerning such vehicle may be  
216 included in a declaration filed pursuant to this section or section 12-43,  
217 as amended by this act, or on a report filed pursuant to section 12-57a.

218 (2) For assessment years commencing on or after October 1, 2023, any  
219 person required to file an annual declaration of tangible personal  
220 property shall include in such declaration the motor vehicle listing,  
221 pursuant to subdivision (2) of subsection (f) of section 12-71, as amended  
222 by this act, of any motor vehicle owned by such person. If, after the  
223 annual deadline for filing a declaration, a motor vehicle is deemed  
224 personal property by the assessor, such motor vehicle shall be added to  
225 the declaration of the owner of such vehicle or included on a new  
226 declaration if no declaration was submitted in the prior year. The value  
227 of the motor vehicle shall be determined pursuant to section 12-63, as  
228 amended by this act. If applicable, the value of the motor vehicle for the  
229 current assessment year shall be prorated pursuant to section 12-71b,  
230 and shall not be considered omitted property, as defined in section 12-

231 53, as amended by this act, or subject to a penalty pursuant to subsection  
232 (e) of this section.

233 (c) The annual declaration of the tangible personal property owned  
234 by such person on the assessment date, shall include, but is not limited  
235 to, the following property: Machinery used in mills and factories, cables,  
236 wires, poles, underground mains, conduits, pipes and other fixtures of  
237 water, gas, electric and heating companies, leasehold improvements  
238 classified as other than real property and furniture and fixtures of stores,  
239 offices, hotels, restaurants, taverns, halls, factories and manufacturers.  
240 Tangible personal property does not include a sign placed on a property  
241 indicating that the property is for sale or lease. On and after October 1,  
242 2023, tangible personal property shall include motor vehicles listed on  
243 the schedule of motor vehicle plate classes recommended pursuant to  
244 section 12-71d, as amended by this act. Commercial or financial  
245 information in any declaration filed under this section, except for  
246 commercial or financial information which concerns motor vehicles,  
247 shall not be open for public inspection but may be disclosed to  
248 municipal officers for tax collection purposes.

249 (d) For assessment years commencing on or after October 1, 2023, the  
250 Office of Policy and Management shall, in consultation with the  
251 Connecticut Association of Assessing Officers, prescribe a form for the  
252 annual declaration of personal property.

253 [(d)] (e) Any person required by law to file an annual declaration of  
254 personal property may sign and file such declaration electronically, [on  
255 a form provided by the assessor of a municipality,] provided [such] the  
256 municipality in which such declaration is to be filed (1) has the  
257 technological ability to accept electronic signatures, and (2) agrees to  
258 accept electronic signatures for annual declarations of personal  
259 property.

260 [(e)] (f) (1) Any person who fails to file a declaration of personal  
261 property on or before the first day of November, or on or before the  
262 extended filing date as granted by the assessor pursuant to section 12-

263 42, as amended by this act, shall be subject to a penalty equal to twenty-  
264 five per cent of the assessment of such property; (2) any person who files  
265 a declaration of personal property in a timely manner, but has omitted  
266 property, as defined in section 12-53, as amended by this act, shall be  
267 subject to a penalty equal to twenty-five per cent of the assessment of  
268 such omitted property. The penalty shall be added to the grand list by  
269 the assessor of the town in which such property is taxable; and (3) any  
270 declaration received by the municipality to which it is due that is in an  
271 envelope bearing a postmark, as defined in section 1-2a, showing a date  
272 within the allowed filing period shall not be deemed to be delinquent.

273 Sec. 5. Subsection (a) of section 12-53 of the general statutes is  
274 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
275 *2022, and applicable to assessment years commencing on or after October 1,*  
276 *2023*):

277 (a) For purposes of this section: (1) "Omitted property" means  
278 property for which complete information is not included in the  
279 declaration required to be filed by law with respect to [either] (A) the  
280 total number and type of all items subject to taxation, [or] (B) the true  
281 original cost and year acquired of all such items, or (C) on or after  
282 October 1, 2023, the manufacturer's suggested retail price of a motor  
283 vehicle plus any applicable after-market alterations to such motor  
284 vehicle, (2) "books", "papers", "documents" and "other records" includes,  
285 but is not limited to, federal tax forms relating to the acquisition and cost  
286 of fixed assets, general ledgers, balance sheets, disbursement ledgers,  
287 fixed asset and depreciation schedules, financial statements, invoices,  
288 operating expense reports, capital and operating leases, conditional  
289 sales agreements and building or leasehold ledgers, and (3) "designee of  
290 an assessor" means a Connecticut municipal assessor certified in  
291 accordance with subsection (b) of section 12-40a, a certified public  
292 accountant, a revaluation company certified in accordance with section  
293 12-2c for the valuation of personal property, or an individual certified  
294 as a revaluation company employee in accordance with section 12-2b for  
295 the valuation of personal property.

296 Sec. 6. Section 12-71 of the general statutes is repealed and the  
297 following is substituted in lieu thereof (*Effective July 1, 2022, and*  
298 *applicable to assessment years commencing on or after October 1, 2023*):

299 (a) (1) [All] For assessment years commencing prior to October 1,  
300 2023, goods, chattels and effects or any interest therein, including any  
301 interest in a leasehold improvement classified as other than real  
302 property, belonging to any person who is a resident in this state, shall  
303 be listed for purposes of property tax in the town where such person  
304 resides, subject to the provisions of sections 12-41, as amended by this  
305 act, 12-43, as amended by this act, and 12-59. Any such property  
306 belonging to any nonresident shall be listed for purposes of property tax  
307 as provided in section 12-43, as amended by this act. Motor vehicles and  
308 snowmobiles shall be listed for purposes of the property tax in  
309 accordance with subsection (f) of this section.

310 (2) For assessment years commencing on or after October 1, 2023,  
311 goods, chattels and effects or any interest therein, including any interest  
312 in a leasehold improvement classified as other than real property,  
313 belonging to any person who is a resident in this state, shall be listed for  
314 purposes of property tax in the town where such person resides, subject  
315 to the provisions of sections 12-41, as amended by this act, 12-43, as  
316 amended by this act, and 12-59. Any such property belonging to any  
317 nonresident shall be listed for purposes of property tax as provided in  
318 section 12-43, as amended by this act.

319 (b) Except as otherwise provided by the general statutes, property  
320 subject to this section shall be valued at the same percentage of its then  
321 actual valuation as the assessors have determined with respect to the  
322 listing of real estate for the same year, except that any antique, rare or  
323 special interest motor vehicle, as defined in section 14-1, shall be  
324 assessed at a value of not more than five hundred dollars. The owner of  
325 such antique, rare or special interest motor vehicle may be required by  
326 the assessors to provide reasonable documentation that such motor  
327 vehicle is an antique, rare or special interest motor vehicle, provided any  
328 motor vehicle for which special number plates have been issued

329 pursuant to section 14-20 shall not be required to provide any such  
330 documentation. The provisions of this section shall not include money  
331 or property actually invested in merchandise or manufacturing carried  
332 on out of this state or machinery or equipment which would be eligible  
333 for exemption under subdivision (72) of section 12-81 once installed and  
334 which cannot begin or which has not begun manufacturing, processing  
335 or fabricating; or which is being used for research and development,  
336 including experimental or laboratory research and development, design  
337 or engineering directly related to manufacturing or being used for the  
338 significant servicing, overhauling or rebuilding of machinery and  
339 equipment for industrial use or the significant overhauling or  
340 rebuilding of other products on a factory basis or being used for  
341 measuring or testing or metal finishing or in the production of motion  
342 pictures, video and sound recordings.

343 (c) [Upon] For assessment years commencing prior to October 1, 2023,  
344 upon payment of the property tax assessed with respect to any property  
345 referred to in this section, owned by a resident or nonresident of this  
346 state, which is currently used or intended for use in relation to  
347 construction, building, grading, paving or similar projects, including,  
348 but not limited to, motor vehicles, bulldozers, tractors and any  
349 trailer-type vehicle, excluding any such equipment weighing less than  
350 five hundred pounds, and excluding any motor vehicle subject to  
351 registration pursuant to chapter 246 or exempt from such registration  
352 by section 14-34, the town in which such equipment is taxed shall issue,  
353 at the time of such payment, for display on a conspicuous surface of  
354 each such item of equipment for which such tax has been paid, a  
355 validation decal or sticker, identifiable as to the year of issue, which will  
356 be presumptive evidence that such tax has been paid in the appropriate  
357 town of the state.

358 (d) (1) Personal property subject to taxation under this chapter shall  
359 not include computer software, except when the cost thereof is included,  
360 without being separately stated, in the cost of computer hardware.  
361 "Computer software" shall include any program or routine used to  
362 cause a computer to perform a specific task or set of tasks, including

363 without limitation, operational and applicational programs and all  
364 documentation related thereto.

365 (2) The provisions of subdivision (1) of this subsection shall be  
366 applicable (A) to the assessment year commencing October 1, 1988, and  
367 each assessment year thereafter, and (B) to any assessment of computer  
368 software made after September 30, 1988, for any assessment year  
369 commencing before October 1, 1988.

370 (3) Nothing contained in this subsection shall create any implication  
371 related to liability for property tax with respect to computer software  
372 prior to July 1, 1989.

373 (4) A certificate of correction in accordance with section 12-57 shall  
374 not be issued with respect to any property described in subdivision (1)  
375 of this subsection for any assessment year commencing prior to October  
376 1, 1989.

377 (e) For assessment years commencing on or after October 1, 1992,  
378 each municipality shall exempt aircraft, as defined in section 15-34, from  
379 the provisions of this chapter.

380 (f) (1) [Property] For assessment years commencing prior to October  
381 1, 2023, property subject to taxation under this chapter shall include each  
382 registered and unregistered motor vehicle and snowmobile that, in the  
383 normal course of operation, most frequently leaves from and returns to  
384 or remains in a town in this state, and any other motor vehicle or  
385 snowmobile located in a town in this state, which motor vehicle or  
386 snowmobile is not used or is not capable of being used.

387 (2) (A) For assessment years commencing on or after October 1, 2023,  
388 each municipality shall list motor vehicles registered and classified in  
389 accordance with section 12-71d, as amended by this act, and such motor  
390 vehicles shall be valued in the same manner as motor vehicles valued  
391 pursuant to section 12-63, as amended by this act.

392 (B) For assessment years commencing on or after October 1, 2023, any

393 unregistered motor vehicle or motor vehicle that is not used or capable  
394 of being used that is located in a municipality in this state, shall be listed  
395 and valued in the manner described in subparagraph (A) of this  
396 subdivision.

397 ~~[(2)]~~ (3) (A) ~~[Any]~~ For assessment years commencing prior to October  
398 1, 2023, any motor vehicle or snowmobile registered in this state subject  
399 to taxation in accordance with the provisions of this subsection shall be  
400 set in the list of the town where such vehicle in the normal course of  
401 operation most frequently leaves from and returns to or in which it  
402 remains. It shall be presumed that any such motor vehicle or  
403 snowmobile most frequently leaves from and returns to or remains in  
404 the town in which the owner of such vehicle resides, unless a provision  
405 of this subsection otherwise expressly provides. As used in this  
406 subsection, "the town in which the owner of such vehicle resides" means  
407 the town in this state where [(A)] (i) the owner, if an individual, has  
408 established a legal residence consisting of a true, fixed and permanent  
409 home to which such individual intends to return after any absence, or  
410 [(B)] (ii) the owner, if a company, corporation, limited liability company,  
411 partnership, firm or any other type of public or private organization,  
412 association or society, has an established site for conducting the  
413 purposes for which it was created. In the event such an entity resides in  
414 more than one town in this state, it shall be subject to taxation by each  
415 such town with respect to any registered or unregistered motor vehicle  
416 or snowmobile that most frequently leaves from and returns to or  
417 remains in such town.

418 (B) For assessment years commencing on or after October 1, 2023, any  
419 motor vehicle subject to taxation in this state in accordance with the  
420 provisions of this subsection shall be set in the list of the town where  
421 such vehicle in the normal course of operation most frequently leaves  
422 from and returns to or in which it remains. It shall be presumed that any  
423 such motor vehicle most frequently leaves from and returns to or  
424 remains in the town in which the owner of such vehicle resides, unless  
425 a provision of this subsection otherwise expressly provides. As used in  
426 this subsection, "the town in which the owner of such vehicle resides"

427 means the town in this state where (i) the owner, if an individual, has  
428 established a legal residence consisting of a true, fixed and permanent  
429 home to which such individual intends to return after any absence, or  
430 (ii) the owner, if a company, corporation, limited liability company,  
431 partnership, firm or any other type of public or private organization,  
432 association or society, has an established site for conducting the  
433 purposes for which it was created. In the event such an entity resides in  
434 more than one town in this state, it shall be subject to taxation by each  
435 such town with respect to any registered or unregistered motor vehicle  
436 that most frequently leaves from and returns to or remains in such town.

437       [(3)] (4) Any motor vehicle owned by a nonresident of this state shall  
438 be set in the list of the town where such vehicle in the normal course of  
439 operation most frequently leaves from and returns to or in which it  
440 remains. If such vehicle in the normal course of operation most  
441 frequently leaves from and returns to or remains in more than one town,  
442 it shall be set in the list of the town in which such vehicle is located for  
443 the three or more months preceding the assessment day in any year,  
444 except that, if such vehicle is located in more than one town for three or  
445 more months preceding the assessment day in any year, it shall be set in  
446 the list of the town where it is located for the three months or more in  
447 such year nearest to such assessment day. In the event a motor vehicle  
448 owned by a nonresident is not located in any town for three or more of  
449 the months preceding the assessment day in any year, such vehicle shall  
450 be set in the list of the town where such vehicle is located on such  
451 assessment day.

452       [(4)] (5) (A) [Notwithstanding] For assessment years commencing  
453 prior to October 1, 2023, notwithstanding any provision of subdivision  
454 [(2)] (3) of this subsection: [(A)] (i) Any registered motor vehicle that is  
455 assigned to an employee of the owner of such vehicle for the exclusive  
456 use of such employee and which, in the normal course of operation most  
457 frequently leaves from and returns to or remains in such employee's  
458 town of residence, shall be set in the list of the town where such  
459 employee resides; [(B)] (ii) any registered motor vehicle that is being  
460 operated, pursuant to a lease, by a person other than the owner of such

461 vehicle, or such owner's employee, shall be set in the list of the town  
462 where the person who is operating such vehicle pursuant to said lease  
463 resides; [(C)] (iii) any registered motor vehicle designed or used for  
464 recreational purposes, including, but not limited to, a camp trailer,  
465 camper or motor home, shall be set in the list of the town such vehicle,  
466 in the normal course of its operation for camping, travel or recreational  
467 purposes in this state, most frequently leaves from and returns to or the  
468 town in which it remains. If such a vehicle is not used in this state in its  
469 normal course of operation for camping, travel or recreational purposes,  
470 such vehicle shall be set in the list of the town in this state in which the  
471 owner of such vehicle resides; and [(D)] (iv) any registered motor  
472 vehicle that is used or intended for use for the purposes of construction,  
473 building, grading, paving or similar projects, or to facilitate any such  
474 project, shall be set in the list of the town in which such project is  
475 situated if such vehicle is located in said town for the three or more  
476 months preceding the assessment day in any year, provided [(i)] if such  
477 vehicle is located in more than one town in this state for three or more  
478 months preceding the assessment day in any year, such vehicle shall be  
479 set in the list of the town where it is located for the three months or more  
480 in such year nearest to such assessment day, and [(ii)] if such vehicle is  
481 not located in any town for three or more of the months preceding the  
482 assessment day in any year, such vehicle shall be set in the list of the  
483 town where such vehicle is located on such assessment day.

484 (B) For assessment years commencing on or after October 1, 2023,  
485 notwithstanding any provision of subdivision (3) of this subsection: (i)  
486 Any motor vehicle that is assigned to an employee of the owner of such  
487 vehicle for the exclusive use of such employee and which, in the normal  
488 course of operation most frequently leaves from and returns to or  
489 remains in such employee's town of residence, shall be set in the list of  
490 the town where such employee resides; (ii) any motor vehicle that is  
491 being operated, pursuant to a lease, by a person other than the owner of  
492 such vehicle, or such owner's employee, shall be set in the list of the  
493 town where the person who is operating such vehicle pursuant to said  
494 lease resides; (iii) any motor vehicle designed or used for recreational

495 purposes, including, but not limited to, a camper or motor home, shall  
496 be set in the list of the town such vehicle, in the normal course of its  
497 operation for camping, travel or recreational purposes in this state, most  
498 frequently leaves from and returns to or the town in which it remains.  
499 If such a vehicle is not used in this state in its normal course of operation  
500 for camping, travel or recreational purposes, such vehicle shall be set in  
501 the list of the town in this state in which the owner of such vehicle  
502 resides; and (iv) any motor vehicle that is used or intended for use for  
503 the purposes of construction, building, grading, paving or similar  
504 projects, or to facilitate any such project, shall be set in the list of the  
505 town in which such project is situated if such vehicle is located in said  
506 town for the three or more months preceding the assessment day in any  
507 year, provided if such vehicle is located in more than one town in this  
508 state for three or more months preceding the assessment day in any  
509 year, such vehicle shall be set in the list of the town where it is located  
510 for the three months or more in such year nearest to such assessment  
511 day, and if such vehicle is not located in any town for three or more of  
512 the months preceding the assessment day in any year, such vehicle shall  
513 be set in the list of the town where such vehicle is located on such  
514 assessment day.

515        ~~[(5)]~~ (6) The owner of a motor vehicle subject to taxation in  
516 accordance with the provisions of subdivision ~~[(4)]~~ (5) of this subsection  
517 in a town other than the town in which such owner resides may register  
518 such vehicle in the town in which such vehicle is subject to taxation.

519        ~~[(6) Information]~~ (7) (A) For assessment years commencing prior to  
520 October 1, 2023, information concerning any vehicle subject to taxation  
521 in a town other than the town in which it is registered may be included  
522 on any declaration or report filed pursuant to section 12-41, as amended  
523 by this act, 12-43, as amended by this act, or 12-57a. If a motor vehicle or  
524 snowmobile is registered in a town in which it is not subject to taxation,  
525 pursuant to the provisions of subdivision ~~[(4)]~~ (5) of this section, the  
526 assessor of the town in which such vehicle is subject to taxation shall  
527 notify the assessor of the town in which such vehicle is registered of the  
528 name and address of the owner of such motor vehicle or snowmobile,

529 the vehicle identification number and the town in which such vehicle is  
530 subject to taxation. The assessor of the town in which said vehicle is  
531 registered and the assessor of the town in which said vehicle is subject  
532 to taxation shall cooperate in administering the provisions of this section  
533 concerning the listing of such vehicle for property tax purposes.

534 (B) For assessment years commencing on or after October 1, 2023,  
535 information concerning any vehicle subject to taxation in a town other  
536 than the town in which it is registered may be included on any  
537 declaration or report filed pursuant to section 12-41, as amended by this  
538 act, 12-43, as amended by this act, or 12-57a. If a motor vehicle is listed  
539 in a town in which it is not subject to taxation, pursuant to the provisions  
540 of subdivision (5) of this section, the assessor of the town in which such  
541 vehicle is listed shall notify the assessor of the town in which such  
542 vehicle is listed of the name and address of the owner of such motor  
543 vehicle, the vehicle identification number and the town in which such  
544 vehicle is taxed. The assessor of the town in which said vehicle is  
545 registered and the assessor of the town in which said vehicle is listed  
546 shall cooperate in administering the provisions of this section  
547 concerning the listing of such vehicle for property tax purposes.

548 Sec. 7. Subdivision (74) of section 12-81 of the 2022 supplement to the  
549 general statutes is repealed and the following is substituted in lieu  
550 thereof (*Effective July 1, 2022, and applicable to assessment years commencing*  
551 *on or after October 1, 2023*):

552 (74) (A) (i) For a period not to exceed five assessment years following  
553 the assessment year in which it is first registered, any new commercial  
554 truck, truck tractor, tractor and semitrailer, and vehicle used in  
555 combination therewith, which is used exclusively to transport freight for  
556 hire and: Is either subject to the jurisdiction of the United States  
557 Department of Transportation pursuant to Chapter 135 of Title 49,  
558 United States Code, or any successor thereto, or would otherwise be  
559 subject to said jurisdiction except for the fact that the vehicle is used  
560 exclusively in intrastate commerce; has a gross vehicle weight rating in  
561 excess of twenty-six thousand pounds; and prior to August 1, 1996, was

562 not registered in this state or in any other jurisdiction but was registered  
563 in this state on or after said date. (ii) For a period not to exceed five  
564 assessment years following the assessment year in which it is first  
565 registered, any new commercial truck, truck tractor, tractor and  
566 semitrailer, and vehicle used in combination therewith, not eligible  
567 under subparagraph (A)(i) of this subdivision, that has a gross vehicle  
568 weight rating in excess of fifty-five thousand pounds and was not  
569 registered in this state or in any other jurisdiction but was registered in  
570 this state on or after August 1, 1999. As used in this subdivision, "gross  
571 vehicle weight rating" has the same meaning as provided in section 14-  
572 1;

573 (B) Any person who on October first in any year holds title to or is  
574 the registrant of a vehicle for which such person intends to claim the  
575 exemption provided in this subdivision shall file with the assessor or  
576 board of assessors in the municipality in which the vehicle is subject to  
577 property taxation, on or before the first day of November in such year,  
578 a written application claiming such exemption on a form prescribed by  
579 the Secretary of the Office of Policy and Management. Such person shall  
580 include information as to the make, model, year and vehicle  
581 identification number of each such vehicle, and any appurtenances  
582 attached thereto, in such application. The person holding title to or the  
583 registrant of such vehicle for which exemption is claimed shall furnish  
584 the assessor or board of assessors with such supporting documentation  
585 as said secretary may require, including, but not limited to, evidence of  
586 vehicle use, acquisition cost and registration. Failure to file such  
587 application in this manner and form within the time limit prescribed  
588 shall constitute a waiver of the right to such exemption for such  
589 assessment year, unless an extension of time is allowed as provided in  
590 section 12-81k. Such application shall not be required for any assessment  
591 year following that for which the initial application is filed, provided if  
592 the vehicle is modified, such modification shall be deemed a waiver of  
593 the right to such exemption until a new application is filed and the right  
594 to such exemption is established as required initially. With respect to  
595 any vehicle for which the exemption under this subdivision has

596 previously been claimed in a town other than that in which the vehicle  
597 is registered on any assessment date, the person shall not be entitled to  
598 such exemption until a new application is filed and the right to such  
599 exemption is established in said town;

600 (C) With respect to any vehicle which is not registered on the first day  
601 of October in any assessment year and which is registered subsequent  
602 to said first day of October but prior to the first day of August in such  
603 assessment year, the value of such vehicle for property tax exemption  
604 purposes shall be a pro rata portion of the value determined in  
605 accordance with subparagraph (D) of this subdivision, to be determined  
606 by a ratio, the numerator of which shall be the number of months from  
607 the date of such registration, including the month in which registration  
608 occurs, to the first day of October next succeeding and the denominator  
609 of which shall be twelve. For purposes of this subdivision, "assessment  
610 year" means the period of twelve full months commencing with October  
611 first each year;

612 (D) [Notwithstanding] For assessment years commencing prior to  
613 October 1, 2023, notwithstanding the provisions of section 12-71d, as  
614 amended by this act, the assessor or board of assessors shall determine  
615 the value for each vehicle with respect to which a claim for exemption  
616 under this subdivision is approved, based on the vehicle's cost of  
617 acquisition, including costs related to the modification of such vehicle,  
618 adjusted for depreciation;

619 Sec. 8. Section 12-81 of the 2022 supplement to the general statutes is  
620 amended by adding subdivision (80) as follows (*Effective July 1, 2022,*  
621 *and applicable to assessment years commencing on or after October 1, 2023*):

622 (NEW) (80) For assessment years commencing on or after October 1,  
623 2023, any snowmobile, all-terrain vehicle or residential utility trailer,  
624 provided such property is exclusively for personal use.

625 Sec. 9. Subsection (a) of section 12-42 of the general statutes is  
626 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
627 *2022*):

628 (a) Any person required by law to file an annual declaration of  
629 personal property may request a filing extension with the assessor of the  
630 municipality. Such request shall be made on or before the first day of  
631 November in writing, including by electronic filing if the municipality  
632 is able to and agrees to accept electronic filing under subsection [(d)] (e)  
633 of section 12-41, as amended by this act. When the first day of November  
634 is a Saturday or Sunday, the declaration or extension request may be  
635 filed or postmarked the next business day following. The assessor may  
636 grant an extension of not more than forty-five days to file the declaration  
637 required pursuant to section 12-41, as amended by this act, upon  
638 determination that there is good cause.

639 Sec. 10. Section 12-43 of the general statutes is repealed and the  
640 following is substituted in lieu thereof (*Effective July 1, 2022*):

641 Each owner of tangible personal property located in any town for  
642 three months or more during the assessment year immediately  
643 preceding any assessment day, who is a nonresident of such town, shall  
644 file a declaration of such personal property with the assessors of the  
645 town in which the same is located on such assessment day, if located in  
646 such town for three months or more in such year, otherwise, in the town  
647 in which such property is located for the three months or more in such  
648 year nearest to such assessment day, under the same provisions as apply  
649 to residents, and such personal property shall not be liable to taxation  
650 in any other town in this state. The declaration of each nonresident  
651 taxpayer shall contain the nonresident's post-office and street address.  
652 At least thirty days before the expiration of the time for filing such  
653 declaration, the assessors shall mail blank declaration forms to each  
654 nonresident, or to such nonresident's attorney or agent having custody  
655 of the nonresident's taxable property, or send such forms electronically  
656 to such nonresident's electronic mail address or the electronic mail  
657 address of such nonresident's attorney or agent, provided such  
658 nonresident has requested, in writing, to receive such forms  
659 electronically. If the identity or mailing address of a nonresident  
660 taxpayer is not discovered until after the expiration of time for filing a  
661 declaration, the assessor shall, not later than ten days after determining

662 the identity or mailing address, mail a declaration form to the  
 663 nonresident taxpayer. Said taxpayer shall file the declaration not later  
 664 than fifteen days after the date such declaration form is sent. Each  
 665 nonresident taxpayer who fails to file a declaration in accordance with  
 666 the provisions of this section shall be subject to the penalty provided in  
 667 subsection [(e)] (f) of section 12-41, as amended by this act. As used in  
 668 this section, "nonresident" means a person who does not reside in the  
 669 town in which such person's tangible personal property is located on the  
 670 assessment day, or a company, corporation, limited liability company,  
 671 partnership or any other type of business enterprise that does not have  
 672 an established place for conducting business in such town on the  
 673 assessment day.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	14-163
Sec. 2	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-71d
Sec. 3	<i>July 1, 2022</i>	12-63
Sec. 4	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-41
Sec. 5	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-53(a)
Sec. 6	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-71

Sec. 7	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-81(74)
Sec. 8	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-81
Sec. 9	<i>July 1, 2022</i>	12-42(a)
Sec. 10	<i>July 1, 2022</i>	12-43

**Statement of Purpose:**

To implement the Governor's budget recommendations.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*