



General Assembly

Amendment

February Session, 2022

LCO No. 4342



Offered by:
SEN. FORMICA, 20th Dist.

To: Subst. Senate Bill No. 223

File No. 160

Cal. No. 149

**"AN ACT CONCERNING PENALTIES FOR FAILURE TO FILE
CERTAIN PROPERTY TAX ASSESSMENT INFORMATION."**

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Subsection (e) of section 12-41 of the general statutes is
4 repealed and the following is substituted in lieu thereof (*Effective October*
5 *1, 2022, and applicable to assessment years commencing on or after October 1,*
6 *2022*):

7 (e) (1) Any person who fails to file a declaration of personal property
8 on or before the first day of November [, or on or before the extended
9 filing date as granted by the assessor pursuant to section 12-42] shall be
10 subject to a penalty equal to twenty-five per cent of the assessment of
11 such property unless such person (A) files such declaration on or before
12 the thirtieth day of November in such assessment year, or (B) is granted
13 an extended filing date by the assessor pursuant to section 12-42 and
14 files such declaration on or before such extended filing date; (2) any
15 person who files a declaration of personal property in a timely manner,

16 but has omitted property, as defined in section 12-53, shall be subject to
17 a penalty equal to twenty-five per cent of the assessment of such omitted
18 property. The penalty shall be added to the grand list by the assessor of
19 the town in which such property is taxable; and (3) any declaration
20 received by the municipality to which it is due that is in an envelope
21 bearing a postmark, as defined in section 1-2a, showing a date within
22 the allowed filing period shall not be deemed to be delinquent."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>October 1, 2022, and applicable to assessment years commencing on or after October 1, 2022</i>	12-41(e)