



# Senate

General Assembly

**File No. 523**

January Session, 2023

Substitute Senate Bill No. 1208

*Senate, April 12, 2023*

The Committee on Planning and Development reported through SEN. RAHMAN of the 4th Dist., Chairperson of the Committee on the part of the Senate, that the substitute bill ought to pass.

***AN ACT IMPLEMENTING A ONE-YEAR DELAY TO CERTAIN CHANGES IN STATUTES CONCERNING THE ASSESSMENT OF MOTOR VEHICLES FOR PROPERTY TAXATION.***

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

1 Section 1. Subsections (a) and (b) of section 14-33 of the general  
2 statutes are repealed and the following is substituted in lieu thereof  
3 (*Effective July 1, 2023, and applicable to assessment years commencing on or*  
4 *after October 1, 2024*):

5 (a) (1) For assessment years commencing prior to October 1, [2023]  
6 2024, if any property tax, or any installment thereof, laid by any city,  
7 town, borough or other taxing district upon a registered motor vehicle  
8 or snowmobile remains unpaid, the tax collector of such city, town,  
9 borough or other taxing district shall notify the Commissioner of Motor  
10 Vehicles of such delinquency in accordance with subsection (e) of this  
11 section and guidelines and procedures established by the commissioner.  
12 The commissioner shall not issue registration for such motor vehicle or  
13 snowmobile for the next registration period if, according to the  
14 commissioner's records, it is then owned by the person against whom

15 such tax has been assessed or by any person to whom such vehicle has  
16 not been transferred by bona fide sale. Unless notice has been received  
17 by the commissioner under the provisions of section 14-33a, no such  
18 registration shall be issued until the commissioner receives notification  
19 that the tax obligation has been legally discharged; nor shall the  
20 commissioner register any other motor vehicle, snowmobile, all-terrain  
21 vehicle or vessel in the name of such person, except that the  
22 commissioner may continue to register other vehicles owned by a  
23 leasing or rental firm licensed pursuant to section 14-15, and may issue  
24 such registration to any private owner of three or more paratransit  
25 vehicles in direct proportion to the percentage of total tax due on such  
26 vehicles which has been paid and notice of payment on which has been  
27 received. The Commissioner of Motor Vehicles may immediately  
28 suspend or cancel all motor vehicle, snowmobile, all-terrain vehicle or  
29 vessel registrations issued in the name of any person (A) who has been  
30 reported as delinquent and whose registration was renewed through an  
31 error or through the production of false evidence that the delinquent tax  
32 on any motor vehicle or snowmobile had been paid, or (B) who has been  
33 reported by a tax collector as having paid a property tax on a motor  
34 vehicle or snowmobile with a check which was dishonored by a bank  
35 and such tax remains unpaid. Any person aggrieved by any action of  
36 the commissioner under this section may appeal therefrom in the  
37 manner provided in section 14-134. For the purposes of this subsection,  
38 "paratransit vehicle" means a motor bus, taxicab or motor vehicle in  
39 livery service operated under a certificate of convenience and necessity  
40 issued by the Department of Transportation or by a transit district and  
41 which is on call or demand or used for the transportation of passengers  
42 for hire.

43 (2) For assessment years commencing on or after October 1, [2023]  
44 2024, if any property tax, or any installment thereof, laid by any city,  
45 town, borough or other taxing district upon a motor vehicle remains  
46 unpaid, regardless of whether such motor vehicle is classified on the  
47 grand list as a registered motor vehicle or personal property pursuant  
48 to section 12-41, as amended by this act, the tax collector of such city,  
49 town, borough or other taxing district shall notify the Commissioner of

50 Motor Vehicles of such delinquency in accordance with subsection (e)  
51 of this section and guidelines and procedures established by the  
52 commissioner. The commissioner shall not issue registration for such  
53 motor vehicle for the next registration period if, according to the  
54 commissioner's records, it is then owned by the person against whom  
55 such tax has been assessed or by any person to whom such vehicle has  
56 not been transferred by bona fide sale. Unless notice has been received  
57 by the commissioner under the provisions of section 14-33a, no such  
58 registration shall be issued until the commissioner receives notification  
59 that the tax obligation has been legally discharged; nor shall the  
60 commissioner register any other motor vehicle, snowmobile, all-terrain  
61 vehicle or vessel in the name of such person, except that the  
62 commissioner may continue to register other vehicles owned by a  
63 leasing or rental firm licensed pursuant to section 14-15, and may issue  
64 such registration to any private owner of three or more paratransit  
65 vehicles in direct proportion to the percentage of total tax due on such  
66 vehicles which has been paid and notice of payment on which has been  
67 received. The Commissioner of Motor Vehicles may immediately  
68 suspend or cancel all motor vehicle, snowmobile, all-terrain vehicle or  
69 vessel registrations issued in the name of any person (A) who has been  
70 reported as delinquent and whose registration was renewed through an  
71 error or through the production of false evidence that the delinquent tax  
72 on any motor vehicle had been paid, or (B) who has been reported by a  
73 tax collector as having paid a property tax on a motor vehicle with a  
74 check which was dishonored by a bank and such tax remains unpaid.

75 (b) (1) For assessment years commencing prior to October 1, [2023]  
76 2024, notwithstanding the provisions of subsection (a) of this section,  
77 the Commissioner of Motor Vehicles, in consultation with the Treasurer  
78 and the Secretary of the Office of Policy and Management, may enter  
79 into an agreement with the tax collector of any city, town, borough or  
80 other taxing district whereby the commissioner shall collect any  
81 property tax or any installment thereof on a registered motor vehicle  
82 which remains unpaid from any person against whom such tax has been  
83 assessed who makes application for registration for such motor vehicle.

84 (2) For assessment years commencing on and after October 1, [2023]  
85 2024, notwithstanding the provisions of subsection (a) of this section,  
86 the Commissioner of Motor Vehicles, in consultation with the Treasurer  
87 and the Secretary of the Office of Policy and Management, may enter  
88 into an agreement with the tax collector of any city, town, borough or  
89 other taxing district whereby the commissioner shall collect any  
90 property tax or any installment thereof on any motor vehicle which  
91 remains unpaid from any person against whom such tax has been  
92 assessed who makes application for registration for such motor vehicle.

93 (3) Any agreement entered into pursuant to subdivision (1) or (2) of  
94 this subsection shall include a procedure for the remission of taxes  
95 collected to the city, town, borough or other taxing district, on a regular  
96 basis, and may provide that a fee be paid by the city, town, borough or  
97 other taxing district to the commissioner to cover any costs associated  
98 with the administration of the agreement. In the event an agreement is  
99 in effect, the commissioner shall immediately issue a registration for a  
100 motor vehicle owned by a person against whom such tax has been  
101 assessed upon receipt of payment of such tax and a service fee of two  
102 dollars, in addition to the fee prescribed for the renewal of the  
103 registration.

104 Sec. 2. Section 14-163 of the general statutes is repealed and the  
105 following is substituted in lieu thereof (*Effective July 1, 2023, and*  
106 *applicable to assessment years commencing on or after October 1, 2024*):

107 (a) (1) For assessment years commencing prior to October 1, [2023]  
108 2024, the commissioner shall compile information concerning motor  
109 vehicles and snowmobiles subject to property taxation pursuant to  
110 section 12-71, as amended by this act, using the records of the  
111 Department of Motor Vehicles and information reported by owners of  
112 motor vehicles and snowmobiles. In addition to any other information  
113 the owner of a motor vehicle or snowmobile is required to file with the  
114 commissioner by law, such owner shall provide the commissioner with  
115 the name of the town in which such owner's motor vehicle or  
116 snowmobile is to be set in the list for property tax purposes, pursuant to

117 section 12-71, as amended by this act. On or before December 1, 2004,  
118 and annually thereafter until and including December 1, [2022] 2023, the  
119 commissioner shall provide to each assessor in this state a list  
120 identifying motor vehicles and snowmobiles that are subject to property  
121 taxation in each such assessor's town. Said list shall include the names  
122 and addresses of the owners of such motor vehicles and snowmobiles,  
123 and the vehicle identification numbers for all such vehicles for which  
124 such numbers are available.

125 (2) For assessment years commencing on or after October 1, [2023]  
126 2024, the commissioner shall compile information concerning motor  
127 vehicles subject to property taxation pursuant to section 12-71, as  
128 amended by this act, using the records of the Department of Motor  
129 Vehicles and information reported by owners of motor vehicles. In  
130 addition to any other information the owner of a motor vehicle is  
131 required to file with the commissioner by law, such owner shall provide  
132 the commissioner with the name of the town in which such owner's  
133 motor vehicle is to be set in the list for property tax purposes, pursuant  
134 to section 12-71, as amended by this act. On or before November 1,  
135 [2023] 2024, and annually thereafter, the commissioner shall provide to  
136 each assessor in this state a list identifying motor vehicles that are  
137 subject to property taxation in each such assessor's town. Such list shall  
138 include the names and addresses of the owners of such motor vehicles  
139 and the vehicle identification numbers and manufacturer's suggested  
140 retail price for all such vehicles for which such information is available.

141 (b) (1) On or before October 1, 2004, and annually thereafter until and  
142 including October 1, [2023] 2024, the commissioner shall provide to each  
143 assessor in this state a list identifying motor vehicles and snowmobiles  
144 in each such assessor's town that were registered subsequent to the first  
145 day of October of the assessment year immediately preceding, but prior  
146 to the first day of August in such assessment year, and that are subject  
147 to property taxation on a supplemental list pursuant to section 12-71b<sub>2</sub>,  
148 as amended by this act. In addition to the information for each such  
149 vehicle and snowmobile specified under subdivision (1) of subsection  
150 (a) of this section that is available to the commissioner, the list provided

151 under this subsection shall include a code related to the date of  
152 registration of each such vehicle or snowmobile.

153 (2) Not later than November 15, [2023] 2024, and monthly thereafter,  
154 the commissioner shall provide to each assessor in this state a list  
155 identifying motor vehicles in each such assessor's town that were  
156 registered during the immediately preceding month and that are subject  
157 to property taxation on a supplemental list pursuant to section 12-71b<sub>2</sub>  
158 as amended by this act. In addition to the information for such vehicle  
159 specified under subdivision (2) of subsection (a) of this section that is  
160 available to the commissioner, the list provided under this subsection  
161 shall include a code related to the date of registration of each such  
162 vehicle.

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

168 Sec. 3. Section 12-71d of the general statutes is repealed and the  
169 following is substituted in lieu thereof (*Effective July 1, 2023, and*  
170 *applicable to assessment years commencing on or after October 1, 2024*):

171 (a) Prior to and including October 1, [2022] 2023, on or before the first  
172 day of October each year, the Secretary of the Office of Policy and  
173 Management shall recommend a schedule of motor vehicle values  
174 which shall be used by assessors in each municipality in determining  
175 the assessed value of motor vehicles for purposes of property taxation.  
176 For every vehicle not listed in the schedule the determination of the  
177 assessed value of any motor vehicle for purposes of the property tax  
178 assessment list in any municipality shall continue to be the  
179 responsibility of the assessor in such municipality, provided the  
180 legislative body of the municipality may, by resolution, approve any  
181 change in the assessor's method of valuing motor vehicles. Any appeal  
182 from the findings of assessors concerning motor vehicle values shall be  
183 made in accordance with provisions related to such appeals under this

184 chapter. Such schedule of values shall include, to the extent that  
185 information for such purpose is available, the value for assessment  
186 purposes of any motor vehicle currently in use. The value for each motor  
187 vehicle as listed shall represent one hundred per cent of the average  
188 retail price applicable to such motor vehicle in this state as of the first  
189 day of October in such year as determined by said secretary in  
190 cooperation with the Connecticut Association of Assessing Officers.

191 (b) Not later than October 1, [2023] 2024, and annually thereafter, the  
192 Secretary of the Office of Policy and Management shall, in consultation  
193 with the Connecticut Association of Assessing Officers, recommend a  
194 schedule of motor vehicle plate classes, which shall be used by assessors  
195 in each municipality in determining the classification of motor vehicles  
196 for purposes of property taxation. The value for each motor vehicle shall  
197 be determined by the schedule of depreciation described in subdivision  
198 (7) of subsection (b) of section 12-63, as amended by this act. The  
199 determination of the assessed value of any vehicle for which a  
200 manufacturer's suggested retail price cannot be obtained for purposes  
201 of the property tax assessment list in any municipality shall be the  
202 responsibility of the assessor in such municipality, in consultation with  
203 the Connecticut Association of Assessing Officers. Any appeal from the  
204 findings of assessors concerning motor vehicle values shall be made in  
205 accordance with provisions related to such appeals under this chapter.

206 Sec. 4. Section 12-63 of the general statutes is repealed and the  
207 following is substituted in lieu thereof (*Effective July 1, 2023, and*  
208 *applicable to assessment years commencing on or after October 1, 2024*):

209 (a) The present true and actual value of land classified as farm land  
210 pursuant to section 12-107c, as forest land pursuant to section 12-107d,  
211 as open space land pursuant to section 12-107e, or as maritime heritage  
212 land pursuant to section 12-107g shall be based upon its current use  
213 without regard to neighborhood land use of a more intensive nature,  
214 provided in no event shall the present true and actual value of open  
215 space land be less than it would be if such open space land comprised a  
216 part of a tract or tracts of land classified as farm land pursuant to section

217 12-107c. The present true and actual value of all other property shall be  
218 deemed by all assessors and boards of assessment appeals to be the fair  
219 market value thereof and not its value at a forced or auction sale.

220 (b) (1) For the purposes of this subsection, (A) "electronic data  
221 processing equipment" means computers, printers, peripheral computer  
222 equipment, bundled software and any computer-based equipment  
223 acting as a computer, as defined in Section 168 of the Internal Revenue  
224 Code of 1986, or any subsequent corresponding internal revenue code  
225 of the United States, as from time to time amended; (B) "leased personal  
226 property" means tangible personal property which is the subject of a  
227 written or oral lease or loan on the assessment date, or any such  
228 property which has been so leased or loaned by the then current owner  
229 of such property for three or more of the twelve months preceding such  
230 assessment date; and (C) "original selling price" means the price at  
231 which tangible personal property is most frequently sold in the year that  
232 it was manufactured.

233 (2) Any municipality may, by ordinance, adopt the provisions of this  
234 subsection to be applicable for the assessment year commencing  
235 October first of the assessment year in which a revaluation of all real  
236 property required pursuant to section 12-62 is performed in such  
237 municipality, and for each assessment year thereafter. If so adopted, the  
238 present true and actual value of tangible personal property, other than  
239 motor vehicles, shall be determined in accordance with the provisions  
240 of this subsection. If such property is purchased, its true and actual  
241 value shall be established in relation to the cost of its acquisition,  
242 including transportation and installation, and shall reflect depreciation  
243 in accordance with the schedules set forth in subdivisions (3) to (6),  
244 inclusive, of this subsection. If such property is developed and produced  
245 by the owner of such property for a purpose other than wholesale or  
246 retail sale or lease, its true and actual value shall be established in  
247 relation to its cost of development, production and installation and shall  
248 reflect depreciation in accordance with the schedules provided in  
249 subdivisions (3) to (6), inclusive, of this subsection. The provisions of  
250 this subsection shall not apply to property owned by a public service



251 company, as defined in section 16-1.

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

254 (A) Group I: Computer and peripheral hardware, including, but not  
255 limited to, personal computers, workstations, terminals, storage  
256 devices, printers, scanners, computer peripherals and networking  
257 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

258 (B) Group II: Other hardware, including, but not limited to, mini-  
259 frame and main-frame systems with an acquisition cost of more than  
260 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

261 (4) The following schedule of depreciation shall be applicable with  
 262 respect to copiers, facsimile machines, medical testing equipment, and  
 263 any similar type of equipment that is not specifically defined as  
 264 electronic data processing equipment, but is considered by the assessor  
 265 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

266 (5) The following schedule of depreciation shall be applicable with  
 267 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

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T38 Eighth year and thereafter Twenty per cent

268 (6) The following schedule of depreciation shall be applicable with  
 269 respect to all tangible personal property other than that described in  
 270 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

271 (7) For assessment years commencing on or after October 1, [2023]  
 272 2024, the following schedule of depreciation shall be applicable with  
 273 respect to motor vehicles based on the manufacturer's suggested retail  
 274 price of such motor vehicles, provided no motor vehicle shall be valued  
 275 at an amount less than five hundred dollars:

T51		Percentage of
T52		Manufacturer's Suggested
T53	Age of Vehicle	Retail Price
T54	Up to year one	Eighty per cent
T55	Year two	Seventy-five per cent
T56	Year three	Seventy per cent

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T57	Year four	Sixty-five per cent
T58	Year five	Sixty per cent
T59	Year six	Fifty-five per cent
T60	Year seven	Fifty per cent
T61	Year eight	Forty-five per cent
T62	Year nine	Forty per cent
T63	Year ten	Thirty-five per cent
T64	Year eleven	Thirty per cent
T65	Year twelve	Twenty-five per cent
T66	Year thirteen	Twenty per cent
T67	Year fourteen	Fifteen per cent
T68	Years fifteen to nineteen	Ten per cent
T69	Years twenty and beyond	Not less than
T70		five hundred dollars

276 (8) The present true and actual value of leased personal property  
 277 other than motor vehicles shall be determined in accordance with the  
 278 provisions of this subdivision. Such value for any assessment year shall  
 279 be established in relation to the original selling price for self-  
 280 manufactured property or acquisition cost for acquired property and  
 281 shall reflect depreciation in accordance with the schedules provided in  
 282 subdivisions (3) to (6), inclusive, of this subsection. If the assessor is  
 283 unable to determine the original selling price of leased personal  
 284 property, the present true and actual value thereof shall be its current  
 285 selling price.

286 (9) With respect to any personal property which is prohibited by law  
 287 from being sold, the present true and actual value of such property shall  
 288 be established with respect to such property's original manufactured  
 289 cost increased by a ratio the numerator of which is the total proceeds  
 290 from the manufacturer's salable equipment sold and the denominator of  
 291 which is the total cost of the manufacturer's salable equipment sold.  
 292 Such value shall then be depreciated in accordance with the appropriate  
 293 schedule in this subsection.

294 (10) The schedules of depreciation set forth in subdivisions (3) to (6),  
295 inclusive, of this subsection shall not be used with respect to videotapes,  
296 horses or other taxable livestock or electric cogenerating equipment.

297 (11) If the assessor determines that the value of any item of personal  
298 property, other than a motor vehicle, produced by the application of the  
299 schedules set forth in this subsection does not accurately reflect the  
300 present true and actual value of such item, the assessor shall adjust such  
301 value to reflect the present true and actual value of such item.

302 (12) Nothing in this subsection shall prevent any taxpayer from  
303 appealing any assessment made pursuant to this subsection if such  
304 assessment does not accurately reflect the present true and actual value  
305 of any item of such taxpayer's personal property.

306 Sec. 5. Section 12-41 of the general statutes is repealed and the  
307 following is substituted in lieu thereof (*Effective July 1, 2023, and*  
308 *applicable to assessment years commencing on or after October 1, 2024*):

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

311 (b) (1) For assessment years commencing prior to October 1, [2023]  
312 2024, no person required by law to file an annual declaration of personal  
313 property shall include in such declaration motor vehicles that are  
314 registered in the office of the state Commissioner of Motor Vehicles.  
315 With respect to any vehicle subject to taxation in a town other than the  
316 town in which such vehicle is registered, pursuant to section 12-71, as  
317 amended by this act, information concerning such vehicle may be  
318 included in a declaration filed pursuant to this section or section 12-43,  
319 or on a report filed pursuant to section 12-57a.

320 (2) For assessment years commencing on or after October 1, [2023]  
321 2024, any person required to file an annual declaration of tangible  
322 personal property shall include in such declaration the motor vehicle  
323 listing, pursuant to subdivision (2) of subsection (f) of section 12-71, as  
324 amended by this act, of any motor vehicle owned by such person. If,

325 after the annual deadline for filing a declaration, a motor vehicle is  
326 deemed personal property by the assessor, such motor vehicle shall be  
327 added to the declaration of the owner of such vehicle or included on a  
328 new declaration if no declaration was submitted in the prior year. The  
329 value of the motor vehicle shall be determined pursuant to section 12-  
330 63, as amended by this act. If applicable, the value of the motor vehicle  
331 for the current assessment year shall be prorated pursuant to section 12-  
332 71b, as amended by this act, and shall not be considered omitted  
333 property, as defined in section 12-53, as amended by this act, or subject  
334 to a penalty pursuant to subsection (f) of this section.

335 (c) The annual declaration of the tangible personal property owned  
336 by such person on the assessment date, shall include, but is not limited  
337 to, the following property: Machinery used in mills and factories, cables,  
338 wires, poles, underground mains, conduits, pipes and other fixtures of  
339 water, gas, electric and heating companies, leasehold improvements  
340 classified as other than real property and furniture and fixtures of stores,  
341 offices, hotels, restaurants, taverns, halls, factories and manufacturers.  
342 Tangible personal property does not include a sign placed on a property  
343 indicating that the property is for sale or lease. On and after October 1,  
344 [2023] 2024, tangible personal property shall include motor vehicles  
345 listed on the schedule of motor vehicle plate classes recommended  
346 pursuant to section 12-71d, as amended by this act. Commercial or  
347 financial information in any declaration filed under this section, except  
348 for commercial or financial information which concerns motor vehicles,  
349 shall not be open for public inspection but may be disclosed to  
350 municipal officers for tax collection purposes.

351 (d) For assessment years commencing on or after October 1, [2023]  
352 2024, the Office of Policy and Management shall, in consultation with  
353 the Connecticut Association of Assessing Officers, prescribe a form for  
354 the annual declaration of personal property.

355 (e) Any person required by law to file an annual declaration of  
356 personal property may sign and file such declaration electronically,  
357 provided the municipality in which such declaration is to be filed (1) has

358 the technological ability to accept electronic signatures, and (2) agrees  
359 to accept electronic signatures for annual declarations of personal  
360 property.

361 (f) (1) Any person who fails to file a declaration of personal property  
362 on or before the first day of November, or on or before the extended  
363 filing date as granted by the assessor pursuant to section 12-42 shall be  
364 subject to a penalty equal to twenty-five per cent of the assessment of  
365 such property; (2) any person who files a declaration of personal  
366 property in a timely manner, but has omitted property, as defined in  
367 section 12-53, as amended by this act, shall be subject to a penalty equal  
368 to twenty-five per cent of the assessment of such omitted property. The  
369 penalty shall be added to the grand list by the assessor of the town in  
370 which such property is taxable; and (3) any declaration received by the  
371 municipality to which it is due that is in an envelope bearing a postmark,  
372 as defined in section 1-2a, showing a date within the allowed filing  
373 period shall not be deemed to be delinquent.

374 Sec. 6. Subsection (a) of section 12-53 of the general statutes is  
375 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
376 *2023, and applicable to assessment years commencing on or after October 1,*  
377 *2024*):

378 (a) For purposes of this section: (1) "Omitted property" means  
379 property for which complete information is not included in the  
380 declaration required to be filed by law with respect to (A) the total  
381 number and type of all items subject to taxation, (B) the true original cost  
382 and year acquired of all such items, or (C) on or after October 1, [2023]  
383 2024, the manufacturer's suggested retail price of a motor vehicle plus  
384 any applicable after-market alterations to such motor vehicle, (2)  
385 "books", "papers", "documents" and "other records" includes, but is not  
386 limited to, federal tax forms relating to the acquisition and cost of fixed  
387 assets, general ledgers, balance sheets, disbursement ledgers, fixed asset  
388 and depreciation schedules, financial statements, invoices, operating  
389 expense reports, capital and operating leases, conditional sales  
390 agreements and building or leasehold ledgers, and (3) "designee of an

391 assessor" means a Connecticut municipal assessor certified in  
392 accordance with subsection (b) of section 12-40a, a certified public  
393 accountant, a revaluation company certified in accordance with section  
394 12-2c for the valuation of personal property, or an individual certified  
395 as a revaluation company employee in accordance with section 12-2b for  
396 the valuation of personal property.

397 Sec. 7. Section 12-71 of the general statutes is repealed and the  
398 following is substituted in lieu thereof (*Effective July 1, 2023, and*  
399 *applicable to assessment years commencing on or after October 1, 2024*):

400 (a) (1) For assessment years commencing prior to October 1, [2023]  
401 2024, goods, chattels and effects or any interest therein, including any  
402 interest in a leasehold improvement classified as other than real  
403 property, belonging to any person who is a resident in this state, shall  
404 be listed for purposes of property tax in the town where such person  
405 resides, subject to the provisions of sections 12-41, as amended by this  
406 act, 12-43 and 12-59. Any such property belonging to any nonresident  
407 shall be listed for purposes of property tax as provided in section 12-43.  
408 Motor vehicles and snowmobiles shall be listed for purposes of the  
409 property tax in accordance with subsection (f) of this section.

410 (2) For assessment years commencing on or after October 1, [2023]  
411 2024, goods, chattels and effects or any interest therein, including any  
412 interest in a leasehold improvement classified as other than real  
413 property, belonging to any person who is a resident in this state, shall  
414 be listed for purposes of property tax in the town where such person  
415 resides, subject to the provisions of sections 12-41, as amended by this  
416 act, 12-43 and 12-59. Any such property belonging to any nonresident  
417 shall be listed for purposes of property tax as provided in section 12-43.

418 (b) Except as otherwise provided by the general statutes, property  
419 subject to this section shall be valued at the same percentage of its then  
420 actual valuation as the assessors have determined with respect to the  
421 listing of real estate for the same year, except that any antique, rare or  
422 special interest motor vehicle, as defined in section 14-1, shall be  
423 assessed at a value of not more than five hundred dollars. The owner of



424 such antique, rare or special interest motor vehicle may be required by  
425 the assessors to provide reasonable documentation that such motor  
426 vehicle is an antique, rare or special interest motor vehicle, provided any  
427 motor vehicle for which special number plates have been issued  
428 pursuant to section 14-20 shall not be required to provide any such  
429 documentation. The provisions of this section shall not include money  
430 or property actually invested in merchandise or manufacturing carried  
431 on out of this state or machinery or equipment which would be eligible  
432 for exemption under subdivision (72) of section 12-81 once installed and  
433 which cannot begin or which has not begun manufacturing, processing  
434 or fabricating; or which is being used for research and development,  
435 including experimental or laboratory research and development, design  
436 or engineering directly related to manufacturing or being used for the  
437 significant servicing, overhauling or rebuilding of machinery and  
438 equipment for industrial use or the significant overhauling or  
439 rebuilding of other products on a factory basis or being used for  
440 measuring or testing or metal finishing or in the production of motion  
441 pictures, video and sound recordings.

442 (c) For assessment years commencing prior to October 1, [2023] 2024,  
443 upon payment of the property tax assessed with respect to any property  
444 referred to in this section, owned by a resident or nonresident of this  
445 state, which is currently used or intended for use in relation to  
446 construction, building, grading, paving or similar projects, including,  
447 but not limited to, motor vehicles, bulldozers, tractors and any  
448 trailer-type vehicle, excluding any such equipment weighing less than  
449 five hundred pounds, and excluding any motor vehicle subject to  
450 registration pursuant to chapter 246 or exempt from such registration  
451 by section 14-34, the town in which such equipment is taxed shall issue,  
452 at the time of such payment, for display on a conspicuous surface of  
453 each such item of equipment for which such tax has been paid, a  
454 validation decal or sticker, identifiable as to the year of issue, which will  
455 be presumptive evidence that such tax has been paid in the appropriate  
456 town of the state.

457 (d) (1) Personal property subject to taxation under this chapter shall

458 not include computer software, except when the cost thereof is included,  
459 without being separately stated, in the cost of computer hardware.  
460 "Computer software" shall include any program or routine used to  
461 cause a computer to perform a specific task or set of tasks, including  
462 without limitation, operational and applicational programs and all  
463 documentation related thereto.

464 (2) The provisions of subdivision (1) of this subsection shall be  
465 applicable (A) to the assessment year commencing October 1, 1988, and  
466 each assessment year thereafter, and (B) to any assessment of computer  
467 software made after September 30, 1988, for any assessment year  
468 commencing before October 1, 1988.

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

472 (4) A certificate of correction in accordance with section 12-57 shall  
473 not be issued with respect to any property described in subdivision (1)  
474 of this subsection for any assessment year commencing prior to October  
475 1, 1989.

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

479 (f) (1) For assessment years commencing prior to October 1, [2023]  
480 2024, property subject to taxation under this chapter shall include each  
481 registered and unregistered motor vehicle and snowmobile that, in the  
482 normal course of operation, most frequently leaves from and returns to  
483 or remains in a town in this state, and any other motor vehicle or  
484 snowmobile located in a town in this state, which motor vehicle or  
485 snowmobile is not used or is not capable of being used.

486 (2) (A) For assessment years commencing on or after October 1, [2023]  
487 2024, each municipality shall list motor vehicles registered and classified  
488 in accordance with section 12-71d, as amended by this act, and such

489 motor vehicles shall be valued in the same manner as motor vehicles  
490 valued pursuant to section 12-63, as amended by this act.

491 (B) For assessment years commencing on or after October 1, [2023]  
492 2024, any unregistered motor vehicle or motor vehicle that is not used  
493 or capable of being used that is located in a municipality in this state,  
494 shall be listed and valued in the manner described in subparagraph (A)  
495 of this subdivision.

496 (3) (A) For assessment years commencing prior to October 1, [2023]  
497 2024, any motor vehicle or snowmobile registered in this state subject to  
498 taxation in accordance with the provisions of this subsection shall be set  
499 in the list of the town where such vehicle in the normal course of  
500 operation most frequently leaves from and returns to or in which it  
501 remains. It shall be presumed that any such motor vehicle or  
502 snowmobile most frequently leaves from and returns to or remains in  
503 the town in which the owner of such vehicle resides, unless a provision  
504 of this subsection otherwise expressly provides. As used in this  
505 subparagraph, "the town in which the owner of such vehicle resides"  
506 means the town in this state where (i) the owner, if an individual, has  
507 established a legal residence consisting of a true, fixed and permanent  
508 home to which such individual intends to return after any absence, or  
509 (ii) the owner, if a company, corporation, limited liability company,  
510 partnership, firm or any other type of public or private organization,  
511 association or society, has an established site for conducting the  
512 purposes for which it was created. In the event such an entity resides in  
513 more than one town in this state, it shall be subject to taxation by each  
514 such town with respect to any registered or unregistered motor vehicle  
515 or snowmobile that most frequently leaves from and returns to or  
516 remains in such town.

517 (B) For assessment years commencing on or after October 1, [2023]  
518 2024, any motor vehicle subject to taxation in this state in accordance  
519 with the provisions of this subsection shall be set in the list of the town  
520 where such vehicle in the normal course of operation most frequently  
521 leaves from and returns to or in which it remains. It shall be presumed

522 that any such motor vehicle most frequently leaves from and returns to  
523 or remains in the town in which the owner of such vehicle resides,  
524 unless a provision of this subsection otherwise expressly provides. As  
525 used in this subparagraph, "the town in which the owner of such vehicle  
526 resides" means the town in this state where (i) the owner, if an  
527 individual, has established a legal residence consisting of a true, fixed  
528 and permanent home to which such individual intends to return after  
529 any absence, or (ii) the owner, if a company, corporation, limited  
530 liability company, partnership, firm or any other type of public or  
531 private organization, association or society, has an established site for  
532 conducting the purposes for which it was created. In the event such an  
533 entity resides in more than one town in this state, it shall be subject to  
534 taxation by each such town with respect to any registered or  
535 unregistered motor vehicle that most frequently leaves from and returns  
536 to or remains in such town.

537 (4) Any motor vehicle owned by a nonresident of this state shall be  
538 set in the list of the town where such vehicle in the normal course of  
539 operation most frequently leaves from and returns to or in which it  
540 remains. If such vehicle in the normal course of operation most  
541 frequently leaves from and returns to or remains in more than one town,  
542 it shall be set in the list of the town in which such vehicle is located for  
543 the three or more months preceding the assessment day in any year,  
544 except that, if such vehicle is located in more than one town for three or  
545 more months preceding the assessment day in any year, it shall be set in  
546 the list of the town where it is located for the three months or more in  
547 such year nearest to such assessment day. In the event a motor vehicle  
548 owned by a nonresident is not located in any town for three or more of  
549 the months preceding the assessment day in any year, such vehicle shall  
550 be set in the list of the town where such vehicle is located on such  
551 assessment day.

552 (5) (A) For assessment years commencing prior to October 1, [2023]  
553 2024, notwithstanding any provision of subdivision (3) of this  
554 subsection: (i) Any registered motor vehicle that is assigned to an  
555 employee of the owner of such vehicle for the exclusive use of such

556 employee and which, in the normal course of operation most frequently  
557 leaves from and returns to or remains in such employee's town of  
558 residence, shall be set in the list of the town where such employee  
559 resides; (ii) any registered motor vehicle that is being operated,  
560 pursuant to a lease, by a person other than the owner of such vehicle, or  
561 such owner's employee, shall be set in the list of the town where the  
562 person who is operating such vehicle pursuant to said lease resides; (iii)  
563 any registered motor vehicle designed or used for recreational  
564 purposes, including, but not limited to, a camp trailer, camper or motor  
565 home, shall be set in the list of the town such vehicle, in the normal  
566 course of its operation for camping, travel or recreational purposes in  
567 this state, most frequently leaves from and returns to or the town in  
568 which it remains. If such a vehicle is not used in this state in its normal  
569 course of operation for camping, travel or recreational purposes, such  
570 vehicle shall be set in the list of the town in this state in which the owner  
571 of such vehicle resides; and (iv) any registered motor vehicle that is used  
572 or intended for use for the purposes of construction, building, grading,  
573 paving or similar projects, or to facilitate any such project, shall be set in  
574 the list of the town in which such project is situated if such vehicle is  
575 located in said town for the three or more months preceding the  
576 assessment day in any year, provided if such vehicle is located in more  
577 than one town in this state for three or more months preceding the  
578 assessment day in any year, such vehicle shall be set in the list of the  
579 town where it is located for the three months or more in such year  
580 nearest to such assessment day, and if such vehicle is not located in any  
581 town for three or more of the months preceding the assessment day in  
582 any year, such vehicle shall be set in the list of the town where such  
583 vehicle is located on such assessment day.

584 (B) For assessment years commencing on or after October 1, [2023]  
585 2024, notwithstanding any provision of subdivision (3) of this  
586 subsection: (i) Any motor vehicle that is assigned to an employee of the  
587 owner of such vehicle for the exclusive use of such employee and which,  
588 in the normal course of operation most frequently leaves from and  
589 returns to or remains in such employee's town of residence, shall be set  
590 in the list of the town where such employee resides; (ii) any motor

591 vehicle that is being operated, pursuant to a lease, by a person other than  
592 the owner of such vehicle, or such owner's employee, shall be set in the  
593 list of the town where the person who is operating such vehicle pursuant  
594 to said lease resides; (iii) any motor vehicle designed or used for  
595 recreational purposes, including, but not limited to, a camper or motor  
596 home, shall be set in the list of the town such vehicle, in the normal  
597 course of its operation for camping, travel or recreational purposes in  
598 this state, most frequently leaves from and returns to or the town in  
599 which it remains. If such a vehicle is not used in this state in its normal  
600 course of operation for camping, travel or recreational purposes, such  
601 vehicle shall be set in the list of the town in this state in which the owner  
602 of such vehicle resides; and (iv) any motor vehicle that is used or  
603 intended for use for the purposes of construction, building, grading,  
604 paving or similar projects, or to facilitate any such project, shall be set in  
605 the list of the town in which such project is situated if such vehicle is  
606 located in said town for the three or more months preceding the  
607 assessment day in any year, provided if such vehicle is located in more  
608 than one town in this state for three or more months preceding the  
609 assessment day in any year, such vehicle shall be set in the list of the  
610 town where it is located for the three months or more in such year  
611 nearest to such assessment day, and if such vehicle is not located in any  
612 town for three or more of the months preceding the assessment day in  
613 any year, such vehicle shall be set in the list of the town where such  
614 vehicle is located on such assessment day.

615 (6) The owner of a motor vehicle subject to taxation in accordance  
616 with the provisions of subdivision (5) of this subsection in a town other  
617 than the town in which such owner resides may register such vehicle in  
618 the town in which such vehicle is subject to taxation.

619 (7) (A) For assessment years commencing prior to October 1, [2023]  
620 2024, information concerning any vehicle subject to taxation in a town  
621 other than the town in which it is registered may be included on any  
622 declaration or report filed pursuant to section 12-41, as amended by this  
623 act, 12-43 or 12-57a. If a motor vehicle or snowmobile is registered in a  
624 town in which it is not subject to taxation, pursuant to the provisions of

625 subdivision (5) of this subsection, the assessor of the town in which such  
626 vehicle is subject to taxation shall notify the assessor of the town in  
627 which such vehicle is registered of the name and address of the owner  
628 of such motor vehicle or snowmobile, the vehicle identification number  
629 and the town in which such vehicle is subject to taxation. The assessor  
630 of the town in which said vehicle is registered and the assessor of the  
631 town in which said vehicle is subject to taxation shall cooperate in  
632 administering the provisions of this section concerning the listing of  
633 such vehicle for property tax purposes.

634 (B) For assessment years commencing on or after October 1, [2023]  
635 2024, information concerning any vehicle subject to taxation in a town  
636 other than the town in which it is registered may be included on any  
637 declaration or report filed pursuant to section 12-41, as amended by this  
638 act, 12-43 or 12-57a. If a motor vehicle is listed in a town in which it is  
639 not subject to taxation, pursuant to the provisions of subdivision (5) of  
640 this subsection, the assessor of the town in which such vehicle is listed  
641 shall notify the assessor of the town in which such vehicle is listed of the  
642 name and address of the owner of such motor vehicle, the vehicle  
643 identification number and the town in which such vehicle is taxed. The  
644 assessor of the town in which said vehicle is registered and the assessor  
645 of the town in which said vehicle is listed shall cooperate in  
646 administering the provisions of this section concerning the listing of  
647 such vehicle for property tax purposes.

648 Sec. 8. Section 12-71b of the general statutes is repealed and the  
649 following is substituted in lieu thereof (*Effective July 1, 2023, and*  
650 *applicable to assessment years commencing on or after October 1, 2024*):

651 (a) (1) For assessment years commencing prior to October 1, [2023]  
652 2024, any person who owns a motor vehicle which is not registered with  
653 the Commissioner of Motor Vehicles on the first day of October in any  
654 assessment year and which is registered subsequent to said first day of  
655 October but prior to the first day of August in such assessment year shall  
656 be liable for the payment of property tax with respect to such motor  
657 vehicle in the town where such motor vehicle is subject to property tax,

658 in an amount as hereinafter provided, on the first day of January  
659 immediately subsequent to the end of such assessment year. The  
660 property tax payable with respect to such motor vehicle on said first day  
661 of January shall be in the amount which would be payable if such motor  
662 vehicle had been entered in the taxable list of the town where such  
663 motor vehicle is subject to property tax on the first day of October in  
664 such assessment year if such registration occurs prior to the first day of  
665 November. If such registration occurs on or after the first day of  
666 November but prior to the first day of August in such assessment year,  
667 such tax shall be a pro rata portion of the amount of tax payable if such  
668 motor vehicle had been entered in the taxable list of such town on  
669 October first in such assessment year to be determined (A) by a ratio,  
670 the numerator of which shall be the number of months from the date of  
671 such registration, including the month in which registration occurs, to  
672 the first day of October next succeeding and the denominator of which  
673 shall be twelve, or (B) upon the affirmative vote of the legislative body  
674 of the municipality, by a ratio the numerator of which shall be the  
675 number of days from the date of such registration, including the day on  
676 which the registration occurs, to the first day of October next succeeding  
677 and the denominator of which shall be three hundred sixty-five. For  
678 purposes of this section the term "assessment year" means the period of  
679 twelve full months commencing with October first each year.

680 (2) For assessment years commencing on or after October 1, [2023]  
681 2024, any person who owns a motor vehicle which is not registered with  
682 the Commissioner of Motor Vehicles on the first day of October in any  
683 assessment year and which is registered subsequent to said first day of  
684 October but prior to the first day of April in such assessment year shall  
685 be liable for the payment of property tax with respect to such motor  
686 vehicle in the town where such motor vehicle is subject to property tax,  
687 in an amount as hereinafter provided, on the first day of July in such  
688 assessment year. Any person who owns a motor vehicle which is  
689 registered with the Commissioner of Motor Vehicles on or after the first  
690 day of April in any assessment year but prior to the first day of October  
691 next succeeding shall be liable for the payment of property tax with  
692 respect to such motor vehicle in the town where such motor vehicle is



693 subject to property tax, in an amount hereinafter provided, on the first  
694 day of January immediately subsequent to the end of such assessment  
695 year. The property tax payable with respect to a motor vehicle described  
696 in this subdivision shall be in the amount which would be payable if  
697 such motor vehicle had been entered into the taxable list of the town  
698 where such motor vehicle is subject to property tax on the first day of  
699 October in such assessment year if such registration occurs prior to the  
700 first day of November. If such registration occurs on or after the first day  
701 of November but prior to the first day of October next succeeding, such  
702 tax shall be a pro rata portion of the amount of tax payable if such motor  
703 vehicle had been entered in the taxable list of such town on October first  
704 in such assessment year to be determined (A) by a ratio, the numerator  
705 of which shall be the number of months from the date of such  
706 registration, including the month in which registration occurs, to the  
707 first day of October next succeeding and the denominator of which shall  
708 be twelve, or (B) upon the affirmative vote of the legislative body of the  
709 municipality, by a ratio the numerator of which shall be the number of  
710 days from the date of such registration, including the day on which the  
711 registration occurs, to the first day of October next succeeding and the  
712 denominator of which shall be three hundred sixty-five.

713 (b) (1) For assessment years commencing prior to October 1, [2023]  
714 2024, whenever any person who owns a motor vehicle which has been  
715 entered in the taxable list of the town where such motor vehicle is  
716 subject to property tax in any assessment year and who, subsequent to  
717 the first day of October in such assessment year but prior to the first day  
718 of August in such assessment year, replaces such motor vehicle with  
719 another motor vehicle, hereinafter referred to as the replacement  
720 vehicle, which vehicle may be in a different classification for purposes  
721 of registration than the motor vehicle replaced, and provided one of the  
722 following conditions is applicable with respect to the motor vehicle  
723 replaced: (A) The unexpired registration of the motor vehicle replaced  
724 is transferred to the replacement vehicle, (B) the motor vehicle replaced  
725 was stolen or totally damaged and proof concerning such theft or total  
726 damage is submitted to the assessor in such town, or (C) the motor  
727 vehicle replaced is sold by such person within forty-five days

728 immediately prior to or following the date on which such person  
729 acquires the replacement vehicle, such person shall be liable for the  
730 payment of property tax with respect to the replacement vehicle in the  
731 town in which the motor vehicle replaced is subject to property tax, in  
732 an amount as hereinafter provided, on the first day of January  
733 immediately subsequent to the end of such assessment year. If the  
734 replacement vehicle is replaced by such person with another motor  
735 vehicle prior to the first day of August in such assessment year, the  
736 replacement vehicle shall be subject to property tax as provided in this  
737 subsection and such other motor vehicle replacing the replacement  
738 vehicle, or any motor vehicle replacing such other motor vehicle in such  
739 assessment year, shall be deemed to be the replacement vehicle for  
740 purposes of this subsection and shall be subject to property tax as  
741 provided herein. The property tax payable with respect to the  
742 replacement vehicle on said first day of January shall be the amount by  
743 which (i) is in excess of (ii) as follows: (i) The property tax which would  
744 be payable if the replacement vehicle had been entered in the taxable list  
745 of the town in which the motor vehicle replaced is subject to property  
746 tax on the first day of October in such assessment year if such  
747 registration occurs prior to the first day of November, however if such  
748 registration occurs on or after the first day of November but prior to the  
749 first day of August in such assessment year, such tax shall be a pro rata  
750 portion of the amount of tax payable if such motor vehicle had been  
751 entered in the taxable list of such town on October first in such  
752 assessment year to be determined by a ratio, the numerator of which  
753 shall be the number of months from the date of such registration,  
754 including the month in which registration occurs, to the first day of  
755 October next succeeding and the denominator of which shall be twelve,  
756 provided if such person, on said first day of October, was entitled to any  
757 exemption under section 12-81, as amended by this act, which was  
758 allowed in the assessment of the motor vehicle replaced, such  
759 exemption shall be allowed for purposes of determining the property  
760 tax payable with respect to the replacement vehicle as provided herein;  
761 (ii) the property tax payable by such person with respect to the motor  
762 vehicle replaced, provided if the replacement vehicle is registered

763 subsequent to the thirty-first day of October but prior to the first day of  
764 August in such assessment year such property tax payable with respect  
765 to the motor vehicle replaced shall, for purposes of the computation  
766 herein, be deemed to be a pro rata portion of such property tax to be  
767 prorated in the same manner as the amount of tax determined under (i)  
768 above.

769 (2) For assessment years commencing on or after October 1, [2023]  
770 2024, whenever any person who owns a motor vehicle which has been  
771 entered in the taxable list of the town where such motor vehicle is  
772 subject to property tax in any assessment year and who, subsequent to  
773 the first day of October in such assessment year but prior to the first day  
774 of April in such assessment year, replaces such motor vehicle with  
775 another motor vehicle, hereinafter referred to as the replacement  
776 vehicle, which vehicle may be in a different classification for purposes  
777 of registration than the motor vehicle replaced, and provided one of the  
778 following conditions is applicable with respect to the motor vehicle  
779 replaced: (A) The unexpired registration of the motor vehicle replaced  
780 is transferred to the replacement vehicle, (B) the motor vehicle replaced  
781 was stolen or totally damaged and proof concerning such theft or total  
782 damage is submitted to the assessor in such town, or (C) the motor  
783 vehicle replaced is sold by such person within forty-five days  
784 immediately prior to or following the date on which such person  
785 acquires the replacement vehicle, such person shall be liable for the  
786 payment of property tax with respect to the replacement vehicle in the  
787 town in which the motor vehicle replaced is subject to property tax  
788 pursuant to subdivision (4) of this subsection, on the first day of July in  
789 such assessment year. If a replacement vehicle is replaced by the owner  
790 of such replacement vehicle prior to the first day of October next  
791 succeeding such assessment year, the replacement vehicle shall be  
792 subject to property tax as provided in this subdivision and such other  
793 motor vehicle replacing the replacement vehicle, or any motor vehicle  
794 replacing such other motor vehicle in such assessment year, shall be  
795 deemed to be the replacement vehicle for purposes of this subdivision.

796 (3) For assessment years commencing on or after October 1, [2023]

797 2024, whenever any person who owns a motor vehicle which has been  
798 entered into the taxable list of the town where such motor vehicle is  
799 subject to property tax in any assessment year and who, on or after the  
800 first day of April of such assessment year but prior to the first day of  
801 October next succeeding, replaces such motor vehicle with another  
802 motor vehicle, hereinafter referred to as the replacement vehicle, which  
803 vehicle may be in a different classification for purposes of registration  
804 than the motor vehicle replaced, and provided one of the following  
805 conditions is applicable with respect to the motor vehicle replaced: (A)  
806 The unexpired registration of the motor vehicle replaced is transferred  
807 to the replacement vehicle, (B) the motor vehicle replaced was stolen or  
808 totally damaged and proof concerning such theft or total damage is  
809 submitted to the assessor in such town, or (C) the motor vehicle replaced  
810 is sold by such person within forty-five days immediately prior to or  
811 following the date on which such person acquires the replacement  
812 vehicle, such person shall be liable for the payment of property tax with  
813 respect to the replacement vehicle in the town in which the motor  
814 vehicle replaced is subject to property tax pursuant to subdivision (4) of  
815 this subsection, on the first day of January immediately succeeding such  
816 assessment year. If a replacement vehicle is replaced by the owner of  
817 such replacement vehicle prior to the first day of October next  
818 succeeding such assessment year, the replacement vehicle shall be  
819 subject to property tax as provided in this subdivision and such other  
820 motor vehicle replacing the replacement vehicle, or any motor vehicle  
821 replacing such other motor vehicle in such assessment year, shall be  
822 deemed to be the replacement vehicle for purposes of this subdivision.

823 (4) The property tax payable with respect to a replacement vehicle  
824 described in subdivision (2) or (3) of this subsection shall be the amount  
825 by which (A) is in excess of (B) as follows: (A) The property tax which  
826 would be payable if the replacement vehicle had been entered in the  
827 taxable list of the town in which the motor vehicle replaced is subject to  
828 property tax on the first day of October in such assessment year if such  
829 registration occurs prior to the first day of November, however, if such  
830 registration occurs on or after the first day of November but prior to the  
831 first day of October next succeeding, such tax shall be a pro rata portion

832 of the amount of tax payable if such motor vehicle had been entered in  
833 the taxable list of such town on October first in such assessment year to  
834 be determined by ratio, the numerator of which shall be the number of  
835 months from the date of such registration, including the month in which  
836 registration occurs, to the first day of October next succeeding and the  
837 denominator of which shall be twelve, provided if such person, on said  
838 first day of October, was entitled to any exemption under section 12-81,  
839 as amended by this act, which was allowed in the assessment of the  
840 motor vehicle replaced, such exemption shall be allowed for purposes  
841 of determining the property tax payable with respect to the replacement  
842 vehicle as provided herein; (B) the property tax payable by such person  
843 with respect to the motor vehicle replaced, provided if the replacement  
844 vehicle is registered subsequent to the thirty-first day of October but  
845 prior to the first day of October next succeeding such property tax  
846 payable with respect to the motor vehicle replaced shall, for purposes of  
847 the computation herein, be deemed to be a pro rata portion of such  
848 property tax to be prorated in the same manner as the amount of tax  
849 determined under (A) above.

850 (c) (1) For assessment years commencing prior to October 1, [2023]  
851 2024, any person who owns a commercial motor vehicle which has been  
852 temporarily registered at any time during any assessment year and  
853 which has not during such period been entered in the taxable list of any  
854 town in the state for purposes of the property tax and with respect to  
855 which no permanent registration has been issued during such period,  
856 shall be liable for the payment of property tax with respect to such motor  
857 vehicle in the town where such motor vehicle is subject to property tax  
858 on the first day of January immediately following the end of such  
859 assessment year, in an amount as hereinafter provided. The property tax  
860 payable shall be in the amount which would be payable if such motor  
861 vehicle had been entered in the taxable list of the town where such  
862 motor vehicle is subject to property tax on the first day of October in  
863 such assessment year.

864 (2) For assessment years commencing on or after October 1, [2023]  
865 2024, any person who owns a commercial motor vehicle which has been

866 temporarily registered at any time during any assessment year and  
867 which has not during such period been entered in the taxable list of any  
868 town in the state for purposes of the property tax and with respect to  
869 which no permanent registration has been issued during such period,  
870 shall be liable for the payment of property tax with respect to such motor  
871 vehicle in the town where such motor vehicle is subject to property tax  
872 on the first day of July of such assessment year or the first day of January  
873 immediately following such assessment year, as applicable, pursuant to  
874 subdivisions (2) and (3) of subsection (b) of this section. The property  
875 tax payable shall be in the amount which would be payable if such  
876 motor vehicle had been entered in the taxable list of the town where  
877 such motor vehicle is subject to property tax on the first day of October  
878 in such assessment year.

879 (d) Any motor vehicle subject to property tax as provided in this  
880 section shall, except as otherwise provided in subsection (b) of this  
881 section, be subject to such property tax in the town in which such motor  
882 vehicle was last registered in the assessment year ending immediately  
883 preceding the day on which such property tax is payable as provided in  
884 this section.

885 (e) Whenever any motor vehicle subject to property tax as provided  
886 in this section has been replaced by the owner with another motor  
887 vehicle in the assessment year immediately preceding the day on which  
888 such property tax is payable, each such motor vehicle shall be subject to  
889 property tax as provided in this section.

890 (f) Upon receipt by the assessor in any town of notice from the  
891 Commissioner of Motor Vehicles, in a manner as prescribed by said  
892 commissioner, with respect to any motor vehicle subject to property tax  
893 in accordance with the provisions of this section and which has not been  
894 entered in the taxable grand list of such town, such assessor shall  
895 determine the value of such motor vehicle for purposes of property tax  
896 assessment and shall add such value to the taxable grand list in such  
897 town for the immediately preceding assessment date and the tax  
898 thereon shall be levied and collected by the tax collector. Such property

899 tax shall be payable not later than the first day of (1) February following  
900 the first day of January on which the owner of such motor vehicle  
901 becomes liable for the payment of property tax, for assessment years  
902 commencing prior to October 1, [2023] 2024, and (2) the month  
903 succeeding the month in which such property tax became due and  
904 payable, for assessment years commencing on or after October 1, [2023]  
905 2024, with respect to such motor vehicle in accordance with the  
906 provisions of this section, subject to any determination in accordance  
907 with section 12-142 that such tax shall be due and payable in  
908 installments. Said owner may appeal the assessment of such motor  
909 vehicle, as determined by the assessor in accordance with this  
910 subsection, to the board of assessment appeals next succeeding the date  
911 on which the tax based on such assessment is payable, and thereafter, to  
912 the Superior Court as provided in section 12-117a. If the amount of such  
913 tax is reduced upon appeal, the portion thereof which has been paid in  
914 excess of the amount determined to be due upon appeal shall be  
915 refunded to said owner.

916 (g) Any motor vehicle which is not registered in this state shall be  
917 subject to property tax in this state if such motor vehicle in the normal  
918 course of operation most frequently leaves from and returns to or  
919 remains in one or more points within this state, and such motor vehicle  
920 shall be subject to such property tax in the town within which such  
921 motor vehicle in the normal course of operation most frequently leaves  
922 from and returns to or remains, provided when the owner of such motor  
923 vehicle is a resident in any town in the state, it shall be presumed that  
924 such motor vehicle most frequently leaves from and returns to or  
925 remains in such town unless evidence, satisfactory to the assessor in  
926 such town, is submitted to the contrary.

927 Sec. 9. Subsection (b) of section 12-71c of the general statutes is  
928 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
929 *2023, and applicable to assessment years commencing on or after October 1,*  
930 *2024*):

931 (b) Any person claiming a property tax credit with respect to a motor

932 vehicle in accordance with subsection (a) of this section shall file with  
933 the assessor in the town in which such person is entitled to such  
934 property tax credit, documentation satisfactory to the assessor  
935 concerning the sale, total damage, theft or removal and registration of  
936 such motor vehicle. For assessment years commencing prior to October  
937 1, [2023] 2024, such documentation shall be filed not later than the thirty-  
938 first day of December immediately following the end of the assessment  
939 year which next follows the assessment year in which such motor  
940 vehicle was sold, damaged, stolen or removed and registered. For  
941 assessment years commencing on or after October 1, [2023] 2024, such  
942 documentation shall be filed not later than three years after the date  
943 upon which such tax was due and payable for such motor vehicle.  
944 Failure to file such claim and documentation as prescribed herein shall  
945 constitute a waiver of the right to such property tax credit.

946 Sec. 10. Subdivision (74) of section 12-81 of the general statutes is  
947 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
948 *2023, and applicable to assessment years commencing on or after October 1,*  
949 *2024*):

950 (74) (A) (i) For a period not to exceed five assessment years following  
951 the assessment year in which it is first registered, any new commercial  
952 truck, truck tractor, tractor and semitrailer, and vehicle used in  
953 combination therewith, which is used exclusively to transport freight for  
954 hire and: Is either subject to the jurisdiction of the United States  
955 Department of Transportation pursuant to Chapter 135 of Title 49,  
956 United States Code, or any successor thereto, or would otherwise be  
957 subject to said jurisdiction except for the fact that the vehicle is used  
958 exclusively in intrastate commerce; has a gross vehicle weight rating in  
959 excess of twenty-six thousand pounds; and prior to August 1, 1996, was  
960 not registered in this state or in any other jurisdiction but was registered  
961 in this state on or after said date. (ii) For a period not to exceed five  
962 assessment years following the assessment year in which it is first  
963 registered, any new commercial truck, truck tractor, tractor and  
964 semitrailer, and vehicle used in combination therewith, not eligible  
965 under subparagraph (A)(i) of this subdivision, that has a gross vehicle



966 weight rating in excess of fifty-five thousand pounds and was not  
967 registered in this state or in any other jurisdiction but was registered in  
968 this state on or after August 1, 1999. As used in this subdivision, "gross  
969 vehicle weight rating" has the same meaning as provided in section 14-  
970 1;

971 (B) Any person who on October first in any year holds title to or is  
972 the registrant of a vehicle for which such person intends to claim the  
973 exemption provided in this subdivision shall file with the assessor or  
974 board of assessors in the municipality in which the vehicle is subject to  
975 property taxation, on or before the first day of November in such year,  
976 a written application claiming such exemption on a form prescribed by  
977 the Secretary of the Office of Policy and Management. Such person shall  
978 include information as to the make, model, year and vehicle  
979 identification number of each such vehicle, and any appurtenances  
980 attached thereto, in such application. The person holding title to or the  
981 registrant of such vehicle for which exemption is claimed shall furnish  
982 the assessor or board of assessors with such supporting documentation  
983 as said secretary may require, including, but not limited to, evidence of  
984 vehicle use, acquisition cost and registration. Failure to file such  
985 application in this manner and form within the time limit prescribed  
986 shall constitute a waiver of the right to such exemption for such  
987 assessment year, unless an extension of time is allowed as provided in  
988 section 12-81k. Such application shall not be required for any assessment  
989 year following that for which the initial application is filed, provided if  
990 the vehicle is modified, such modification shall be deemed a waiver of  
991 the right to such exemption until a new application is filed and the right  
992 to such exemption is established as required initially. With respect to  
993 any vehicle for which the exemption under this subdivision has  
994 previously been claimed in a town other than that in which the vehicle  
995 is registered on any assessment date, the person shall not be entitled to  
996 such exemption until a new application is filed and the right to such  
997 exemption is established in said town;

998 (C) With respect to any vehicle which is not registered on the first day  
999 of October in any assessment year and which is registered subsequent

1000 to said first day of October but prior to the first day of August in such  
 1001 assessment year, the value of such vehicle for property tax exemption  
 1002 purposes shall be a pro rata portion of the value determined in  
 1003 accordance with subparagraph (D) of this subdivision, to be determined  
 1004 by a ratio, the numerator of which shall be the number of months from  
 1005 the date of such registration, including the month in which registration  
 1006 occurs, to the first day of October next succeeding and the denominator  
 1007 of which shall be twelve. For purposes of this subdivision, "assessment  
 1008 year" means the period of twelve full months commencing with October  
 1009 first each year;

1010 (D) For assessment years commencing prior to October 1, [2023] 2024,  
 1011 notwithstanding the provisions of section 12-71d, as amended by this  
 1012 act, the assessor or board of assessors shall determine the value for each  
 1013 vehicle with respect to which a claim for exemption under this  
 1014 subdivision is approved, based on the vehicle's cost of acquisition,  
 1015 including costs related to the modification of such vehicle, adjusted for  
 1016 depreciation;

1017 Sec. 11. Subdivision (82) of section 12-81 of the general statutes is  
 1018 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
 1019 *2023, and applicable to assessment years commencing on or after October 1,*  
 1020 *2024*):

1021 (82) For assessment years commencing on or after October 1, [2023]  
 1022 2024, any snowmobile, all-terrain vehicle or residential utility trailer,  
 1023 provided such property is exclusively for personal use.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2024</i>	14-33(a) and (b)

Sec. 2	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2024</i>	14-163
Sec. 3	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2024</i>	12-71d
Sec. 4	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2024</i>	12-63
Sec. 5	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2024</i>	12-41
Sec. 6	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2024</i>	12-53(a)
Sec. 7	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2024</i>	12-71
Sec. 8	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2024</i>	12-71b
Sec. 9	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2024</i>	12-71c(b)
Sec. 10	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2024</i>	12-81(74)
Sec. 11	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2024</i>	12-81(82)

**PD**      *Joint Favorable Subst.*

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*The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do 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.*

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### **OFA Fiscal Note**

**State Impact:** None

**Municipal Impact:** See below

### **Explanation**

The bill delays, by one year, changes to motor vehicle taxation and assessment procedures made in a 2022 law. This will shift out any grand list and corresponding mill rate adjustments related to these changes to FY 26.

### **The Out Years**

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.

**OLR Bill Analysis****sSB 1208*****AN ACT IMPLEMENTING A ONE-YEAR DELAY TO CERTAIN CHANGES IN STATUTES CONCERNING THE ASSESSMENT OF MOTOR VEHICLES FOR PROPERTY TAXATION.*****SUMMARY**

This bill delays, by one year, provisions in a 2022 law that made various changes to motor vehicle taxation and assessment procedures (PA 22-118, §§ 497-509). Under current law, these changes take effect for assessment years beginning on and after October 1, 2023. The bill delays their effective date by one year, to assessment years beginning on and after October 1, 2024. Primarily, they do the following:

1. exempt from property tax snowmobiles, all-terrain vehicles, and utility trailers used exclusively for personal purposes (§ 11);
2. require municipalities to value motor vehicles based on their manufacturer's suggested retail price (MSRP) and a 20-year depreciation schedule, rather than the schedule of values annually recommended by the Office of Policy and Management (OPM) (§§ 3 & 4);
3. move up (from December 1 to November 1) the date by which the Department of Motor Vehicles (DMV) must give municipalities annual reports on motor vehicles registered in the municipality and increase the frequency with which DMV must give them supplemental reports updating this information (§ 2);
4. modify the timeline for supplemental property taxes due on motor vehicles registered after each assessment year starts and extend the supplemental tax bill requirement to vehicles registered in August and September of each assessment year (§

- 8);
5. extend the period during which taxpayers may claim a property tax credit for motor vehicles that were stolen, sold, totaled, or moved out of state (§ 9);
  6. require taxpayers to include on personal property declarations motor vehicles that are included in a schedule of motor vehicle plate classes established by OPM (§§ 5-7);
  7. prohibit DMV from issuing a vehicle registration or renewal to anyone who owes property taxes on any taxable motor vehicle, rather than only registered vehicles (§ 1); and
  8. eliminate a requirement that municipalities issue a validation sticker showing property taxes have been paid on certain commercial motor vehicles used for construction, paving, or other similar purpose (§ 7).

EFFECTIVE DATE: July 1, 2023, and applicable to assessment years starting on or after October 1, 2024.

**COMMITTEE ACTION**

Planning and Development Committee

Joint Favorable Substitute  
 Yea 21 Nay 0 (03/24/2023)