



General Assembly

January Session, 2023

Committee Bill No. 497

LCO No. 5725



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

**AN ACT ELIMINATING THE PROPERTY TAX ON MOTOR VEHICLES
AND ESTABLISHING THE MOTOR VEHICLE PROPERTY TAX
REVENUE REPLACEMENT ACCOUNT.**

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

1 Section 1. (NEW) (*Effective from passage*) (a) For the purposes of this
2 section, "insurance company", "domestic insurance company", "net
3 direct premiums", and "received" have the same meanings as provided
4 in section 12-201 of the general statutes.

5 (b) Not later than January 1, 2025, and annually thereafter, each (1)
6 domestic insurance company, and (2) insurance company incorporated
7 by or organized under the laws of any other state or foreign government
8 and doing business in this state that issues a private passenger nonfleet
9 automobile insurance policy or homeowners insurance policy for
10 property located in this state, shall pay to the Commissioner of Revenue
11 Services, in addition to any other taxes imposed on such insurance
12 company or its agents, a tax on the total direct net premiums received
13 from such policies by such insurance company in the twelve-month
14 period next preceding. The rate of tax on all direct net premiums shall
15 be eight per cent. Upon ceasing to transact new business in this state,

16 any such insurance company shall pay such tax upon the renewal
17 premiums derived from its business remaining in force in this state at
18 the rate that was applicable when such insurance company ceased to
19 transact new business in this state.

20 (c) Except as provided in subsection (d) of this section, the provisions
21 of chapter 207 of the general statutes pertaining to the filing of returns,
22 declarations, installment payments, assessments and collection of taxes,
23 penalties, administrative hearings and appeals shall apply with respect
24 to the tax imposed under this section.

25 (d) Notwithstanding the provisions of section 12-204d of the general
26 statutes, not later than February 1, 2025, and annually thereafter, the
27 Commissioner of Revenue Services shall deposit all payments received
28 under this section in the motor vehicle property tax revenue
29 replacement account established pursuant to section 2 of this act.

30 Sec. 2. (NEW) (*Effective from passage*) (a) There is established an
31 account to be known as the "motor vehicle property tax revenue
32 replacement account" which shall be a separate, nonlapsing account
33 within the General Fund. The account shall contain any moneys
34 required by law to be deposited in the account. Moneys in the account
35 shall be expended by the Office of Policy and Management for the
36 purposes of providing grants to municipalities, as defined in section 4-
37 66l of the general statutes, as amended by this act, in accordance with
38 subsection (b) of this section.

39 (b) Not later than March 1, 2025, and annually thereafter, the Office
40 of Policy and Management shall distribute to each municipality a grant
41 from the motor vehicle property tax revenue replacement account, the
42 amount of which shall be in accordance with a formula established by
43 the Office of Policy and Management. Such formula shall be based on
44 the total number of motor vehicles registered in accordance with the
45 provisions of section 14-12 of the general statutes and garaged in such
46 municipality. A municipality may disburse any grant funds distributed
47 pursuant to this subsection to a district, as defined in section 4-66l of the

48 general statutes, as amended by this act, located within such
49 municipality.

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

53 (a) (1) For assessment years commencing prior to October 1, 2023,
54 goods, chattels and effects or any interest therein, including any interest
55 in a leasehold improvement classified as other than real property,
56 belonging to any person who is a resident in this state, shall be listed for
57 purposes of property tax in the town where such person resides, subject
58 to the provisions of sections 12-41, as amended by this act, 12-43 and
59 12-59. Any such property belonging to any nonresident shall be listed
60 for purposes of property tax as provided in section 12-43. Motor vehicles
61 and snowmobiles shall be listed for purposes of the property tax in
62 accordance with subsection (f) of this section.

63 (2) For assessment years commencing on or after October 1, 2023,
64 goods, chattels and effects or any interest therein, including any interest
65 in a leasehold improvement classified as other than real property and
66 excluding motor vehicles, as defined in section 14-1, belonging to any
67 person who is a resident in this state, shall be listed for purposes of
68 property tax in the town where such person resides, subject to the
69 provisions of sections 12-41, as amended by this act, 12-43 and 12-59.
70 Any such property belonging to any nonresident shall be listed for
71 purposes of property tax as provided in section 12-43.

72 (b) Except as otherwise provided by the general statutes, property
73 subject to this section shall be valued at the same percentage of its then
74 actual valuation as the assessors have determined with respect to the
75 listing of real estate for the same year.], except that any antique, rare or
76 special interest motor vehicle, as defined in section 14-1, shall be
77 assessed at a value of not more than five hundred dollars. The owner of
78 such antique, rare or special interest motor vehicle may be required by
79 the assessors to provide reasonable documentation that such motor

80 vehicle is an antique, rare or special interest motor vehicle, provided any
81 motor vehicle for which special number plates have been issued
82 pursuant to section 14-20 shall not be required to provide any such
83 documentation.] The provisions of this section shall not include money
84 or property actually invested in merchandise or manufacturing carried
85 on out of this state or machinery or equipment which would be eligible
86 for exemption under subdivision (72) of section 12-81 once installed and
87 [which] that cannot begin or [which] has not begun manufacturing,
88 processing or fabricating; or [which] that is being used for research and
89 development, including experimental or laboratory research and
90 development, design or engineering directly related to manufacturing
91 or being used for the significant servicing, overhauling or rebuilding of
92 machinery and equipment for industrial use or the significant
93 overhauling or rebuilding of other products on a factory basis or being
94 used for measuring or testing or metal finishing or in the production of
95 motion pictures, video and sound recordings.

96 (c) For assessment years commencing prior to October 1, 2023, upon
97 payment of the property tax assessed with respect to any property
98 referred to in this section, owned by a resident or nonresident of this
99 state, which is currently used or intended for use in relation to
100 construction, building, grading, paving or similar projects, including,
101 but not limited to, motor vehicles, bulldozers, tractors and any
102 trailer-type vehicle, excluding any such equipment weighing less than
103 five hundred pounds, and excluding any motor vehicle subject to
104 registration pursuant to chapter 246 or exempt from such registration
105 by section 14-34, the town in which such equipment is taxed shall issue,
106 at the time of such payment, for display on a conspicuous surface of
107 each such item of equipment for which such tax has been paid, a
108 validation decal or sticker, identifiable as to the year of issue, which will
109 be presumptive evidence that such tax has been paid in the appropriate
110 town of the state.

111 (d) (1) Personal property subject to taxation under this chapter shall
112 not include computer software, except when the cost thereof is included,

113 without being separately stated, in the cost of computer hardware.
114 "Computer software" shall include any program or routine used to
115 cause a computer to perform a specific task or set of tasks, including
116 without limitation, operational and applicational programs and all
117 documentation related thereto.

118 (2) The provisions of subdivision (1) of this subsection shall be
119 applicable (A) to the assessment year commencing October 1, 1988, and
120 each assessment year thereafter, and (B) to any assessment of computer
121 software made after September 30, 1988, for any assessment year
122 commencing before October 1, 1988.

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

126 (4) A certificate of correction in accordance with section 12-57, as
127 amended by this act, shall not be issued with respect to any property
128 described in subdivision (1) of this subsection for any assessment year
129 commencing prior to October 1, 1989.

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

133 [(f) (1) For assessment years commencing prior to October 1, 2023,
134 property subject to taxation under this chapter shall include each
135 registered and unregistered motor vehicle and snowmobile that, in the
136 normal course of operation, most frequently leaves from and returns to
137 or remains in a town in this state, and any other motor vehicle or
138 snowmobile located in a town in this state, which motor vehicle or
139 snowmobile is not used or is not capable of being used.

140 (2) (A) For assessment years commencing on or after October 1, 2023,
141 each municipality shall list motor vehicles registered and classified in
142 accordance with section 12-71d, and such motor vehicles shall be valued

143 in the same manner as motor vehicles valued pursuant to section 12-63.

144 (B) For assessment years commencing on or after October 1, 2023, any
145 unregistered motor vehicle or motor vehicle that is not used or capable
146 of being used that is located in a municipality in this state, shall be listed
147 and valued in the manner described in subparagraph (A) of this
148 subdivision.

149 (3) (A) For assessment years commencing prior to October 1, 2023,
150 any motor vehicle or snowmobile registered in this state subject to
151 taxation in accordance with the provisions of this subsection shall be set
152 in the list of the town where such vehicle in the normal course of
153 operation most frequently leaves from and returns to or in which it
154 remains. It shall be presumed that any such motor vehicle or
155 snowmobile most frequently leaves from and returns to or remains in
156 the town in which the owner of such vehicle resides, unless a provision
157 of this subsection otherwise expressly provides. As used in this
158 subparagraph, "the town in which the owner of such vehicle resides"
159 means the town in this state where (i) the owner, if an individual, has
160 established a legal residence consisting of a true, fixed and permanent
161 home to which such individual intends to return after any absence, or
162 (ii) the owner, if a company, corporation, limited liability company,
163 partnership, firm or any other type of public or private organization,
164 association or society, has an established site for conducting the
165 purposes for which it was created. In the event such an entity resides in
166 more than one town in this state, it shall be subject to taxation by each
167 such town with respect to any registered or unregistered motor vehicle
168 or snowmobile that most frequently leaves from and returns to or
169 remains in such town.

170 (B) For assessment years commencing on or after October 1, 2023, any
171 motor vehicle subject to taxation in this state in accordance with the
172 provisions of this subsection shall be set in the list of the town where
173 such vehicle in the normal course of operation most frequently leaves
174 from and returns to or in which it remains. It shall be presumed that any

175 such motor vehicle most frequently leaves from and returns to or
176 remains in the town in which the owner of such vehicle resides, unless
177 a provision of this subsection otherwise expressly provides. As used in
178 this subparagraph, "the town in which the owner of such vehicle
179 resides" means the town in this state where (i) the owner, if an
180 individual, has established a legal residence consisting of a true, fixed
181 and permanent home to which such individual intends to return after
182 any absence, or (ii) the owner, if a company, corporation, limited
183 liability company, partnership, firm or any other type of public or
184 private organization, association or society, has an established site for
185 conducting the purposes for which it was created. In the event such an
186 entity resides in more than one town in this state, it shall be subject to
187 taxation by each such town with respect to any registered or
188 unregistered motor vehicle that most frequently leaves from and returns
189 to or remains in such town.

190 (4) Any motor vehicle owned by a nonresident of this state shall be
191 set in the list of the town where such vehicle in the normal course of
192 operation most frequently leaves from and returns to or in which it
193 remains. If such vehicle in the normal course of operation most
194 frequently leaves from and returns to or remains in more than one town,
195 it shall be set in the list of the town in which such vehicle is located for
196 the three or more months preceding the assessment day in any year,
197 except that, if such vehicle is located in more than one town for three or
198 more months preceding the assessment day in any year, it shall be set in
199 the list of the town where it is located for the three months or more in
200 such year nearest to such assessment day. In the event a motor vehicle
201 owned by a nonresident is not located in any town for three or more of
202 the months preceding the assessment day in any year, such vehicle shall
203 be set in the list of the town where such vehicle is located on such
204 assessment day.

205 (5) (A) For assessment years commencing prior to October 1, 2023,
206 notwithstanding any provision of subdivision (3) of this subsection: (i)
207 Any registered motor vehicle that is assigned to an employee of the

208 owner of such vehicle for the exclusive use of such employee and which,
209 in the normal course of operation most frequently leaves from and
210 returns to or remains in such employee's town of residence, shall be set
211 in the list of the town where such employee resides; (ii) any registered
212 motor vehicle that is being operated, pursuant to a lease, by a person
213 other than the owner of such vehicle, or such owner's employee, shall
214 be set in the list of the town where the person who is operating such
215 vehicle pursuant to said lease resides; (iii) any registered motor vehicle
216 designed or used for recreational purposes, including, but not limited
217 to, a camp trailer, camper or motor home, shall be set in the list of the
218 town such vehicle, in the normal course of its operation for camping,
219 travel or recreational purposes in this state, most frequently leaves from
220 and returns to or the town in which it remains. If such a vehicle is not
221 used in this state in its normal course of operation for camping, travel
222 or recreational purposes, such vehicle shall be set in the list of the town
223 in this state in which the owner of such vehicle resides; and (iv) any
224 registered motor vehicle that is used or intended for use for the purposes
225 of construction, building, grading, paving or similar projects, or to
226 facilitate any such project, shall be set in the list of the town in which
227 such project is situated if such vehicle is located in said town for the
228 three or more months preceding the assessment day in any year,
229 provided if such vehicle is located in more than one town in this state
230 for three or more months preceding the assessment day in any year,
231 such vehicle shall be set in the list of the town where it is located for the
232 three months or more in such year nearest to such assessment day, and
233 if such vehicle is not located in any town for three or more of the months
234 preceding the assessment day in any year, such vehicle shall be set in
235 the list of the town where such vehicle is located on such assessment
236 day.

237 (B) For assessment years commencing on or after October 1, 2023,
238 notwithstanding any provision of subdivision (3) of this subsection: (i)
239 Any motor vehicle that is assigned to an employee of the owner of such
240 vehicle for the exclusive use of such employee and which, in the normal
241 course of operation most frequently leaves from and returns to or

242 remains in such employee's town of residence, shall be set in the list of
243 the town where such employee resides; (ii) any motor vehicle that is
244 being operated, pursuant to a lease, by a person other than the owner of
245 such vehicle, or such owner's employee, shall be set in the list of the
246 town where the person who is operating such vehicle pursuant to said
247 lease resides; (iii) any motor vehicle designed or used for recreational
248 purposes, including, but not limited to, a camper or motor home, shall
249 be set in the list of the town such vehicle, in the normal course of its
250 operation for camping, travel or recreational purposes in this state, most
251 frequently leaves from and returns to or the town in which it remains.
252 If such a vehicle is not used in this state in its normal course of operation
253 for camping, travel or recreational purposes, such vehicle shall be set in
254 the list of the town in this state in which the owner of such vehicle
255 resides; and (iv) any motor vehicle that is used or intended for use for
256 the purposes of construction, building, grading, paving or similar
257 projects, or to facilitate any such project, shall be set in the list of the
258 town in which such project is situated if such vehicle is located in said
259 town for the three or more months preceding the assessment day in any
260 year, provided if such vehicle is located in more than one town in this
261 state for three or more months preceding the assessment day in any
262 year, such vehicle shall be set in the list of the town where it is located
263 for the three months or more in such year nearest to such assessment
264 day, and if such vehicle is not located in any town for three or more of
265 the months preceding the assessment day in any year, such vehicle shall
266 be set in the list of the town where such vehicle is located on such
267 assessment day.

268 (6) The owner of a motor vehicle subject to taxation in accordance
269 with the provisions of subdivision (5) of this subsection in a town other
270 than the town in which such owner resides may register such vehicle in
271 the town in which such vehicle is subject to taxation.

272 (7) (A) For assessment years commencing prior to October 1, 2023,
273 information concerning any vehicle subject to taxation in a town other
274 than the town in which it is registered may be included on any

275 declaration or report filed pursuant to section 12-41, 12-43 or 12-57a. If a
276 motor vehicle or snowmobile is registered in a town in which it is not
277 subject to taxation, pursuant to the provisions of subdivision (5) of this
278 subsection, the assessor of the town in which such vehicle is subject to
279 taxation shall notify the assessor of the town in which such vehicle is
280 registered of the name and address of the owner of such motor vehicle
281 or snowmobile, the vehicle identification number and the town in which
282 such vehicle is subject to taxation. The assessor of the town in which said
283 vehicle is registered and the assessor of the town in which said vehicle
284 is subject to taxation shall cooperate in administering the provisions of
285 this section concerning the listing of such vehicle for property tax
286 purposes.

287 (B) For assessment years commencing on or after October 1, 2023,
288 information concerning any vehicle subject to taxation in a town other
289 than the town in which it is registered may be included on any
290 declaration or report filed pursuant to section 12-41, 12-43 or 12-57a. If a
291 motor vehicle is listed in a town in which it is not subject to taxation,
292 pursuant to the provisions of subdivision (5) of this subsection, the
293 assessor of the town in which such vehicle is listed shall notify the
294 assessor of the town in which such vehicle is listed of the name and
295 address of the owner of such motor vehicle, the vehicle identification
296 number and the town in which such vehicle is taxed. The assessor of the
297 town in which said vehicle is registered and the assessor of the town in
298 which said vehicle is listed shall cooperate in administering the
299 provisions of this section concerning the listing of such vehicle for
300 property tax purposes.]

301 Sec. 4. Section 12-81 of the general statutes is amended by adding
302 subdivision (83) as follows (*Effective October 1, 2023, and applicable to*
303 *assessment years commencing on or after October 1, 2023*):

304 (NEW) (83) Motor vehicles, as defined in section 14-1.

305 Sec. 5. Section 4-66l of the general statutes is repealed and the
306 following is substituted in lieu thereof (*Effective October 1, 2023*):

307 (a) For the purposes of this section:

308 (1) "FY 15 mill rate" means the mill rate a municipality used during
309 the fiscal year ending June 30, 2015;

310 [(2) "Mill rate" means, unless otherwise specified, the mill rate a
311 municipality uses to calculate tax bills for motor vehicles;]

312 [(3)] (2) "Municipality" means any town, city, consolidated town and
313 city or consolidated town and borough;

314 [(4)] (3) "Municipal spending" means:

T1	Municipal	Municipal	
T2	spending for	spending for	
T3	the fiscal year	- the fiscal year	
T4	prior to the	two years	
T5	current fiscal	prior to the	
T6	year	current year	
T7	<hr/>		X 100 = Municipal spending;
T8	Municipal spending for the fiscal		
T9	year two years prior to the		
T10	current year		

315 [(5)] (4) "Per capita distribution" means:

T11	Municipal population		
T12		X Sales tax revenue	= Per capita distribution;
T13	<hr/>		
T14	Total state population		

316 [(6)] (5) "Pro rata distribution" means:

T15	Municipal weighted		
	mill rate	X Sales tax revenue	= Pro rata distribution;
T16	calculation		

T17 _____
T18 Sum of all municipal
T19 weighted mill rate
T20 calculations combined

317 [(7)] (6) "Regional council of governments" means any such council
318 organized under the provisions of sections 4-124i to 4-124p, inclusive;

319 [(8)] (7) "Municipal population" means the number of persons in a
320 municipality according to the most recent estimate of the Department of
321 Public Health;

322 [(9)] (8) "Total state population" means the number of persons in this
323 state according to the most recent estimate published by the Department
324 of Public Health;

325 [(10)] (9) "Weighted mill rate" means a municipality's FY 15 mill rate
326 divided by the average of all municipalities' FY 15 mill rate;

327 [(11)] (10) "Weighted mill rate calculation" means per capita
328 distribution multiplied by a municipality's weighted mill rate;

329 [(12)] (11) "Sales tax revenue" means the moneys in the account
330 remaining for distribution pursuant to subdivision [(3)] (2) of subsection
331 (b) of this section;

332 [(13)] (12) "District" means any district, as defined in section 7-324;
333 and

334 [(14)] (13) "Secretary" means the Secretary of the Office of Policy and
335 Management.

336 (b) There is established an account to be known as the "municipal
337 revenue sharing account" which shall be a separate, nonlapsing account
338 within the General Fund. The account shall contain any moneys
339 required by law to be deposited in the account. The secretary shall set

340 aside and ensure availability of moneys in the account in the following
341 order of priority and shall transfer or disburse such moneys as follows:

342 [(1) For the fiscal year ending June 30, 2022, and each fiscal year
343 thereafter, moneys sufficient to make motor vehicle property tax grants
344 payable to municipalities pursuant to subsection (c) of this section shall
345 be expended not later than August first annually by the secretary;]

346 [(2)] (1) For the fiscal year ending June 30, 2022, and each fiscal year
347 thereafter, moneys sufficient to make the grants payable pursuant to
348 subsection (d) of section 12-18b, subdivisions (1) and (3) of subsection
349 (e) of section 12-18b, subsection (b) of section 12-19b and subsections (b)
350 and (c) of section 12-20b shall be expended by the secretary; and

351 [(3)] (2) For the fiscal year ending June 30, 2022, and each fiscal year
352 thereafter, moneys in the account remaining shall be expended annually
353 by the secretary for the purposes of the municipal revenue sharing
354 grants established pursuant to subsection (d) of this section. Any such
355 moneys deposited in the account for municipal revenue sharing grants,
356 including moneys accrued to the account during each fiscal year but
357 received after the end of such fiscal year, shall be distributed to
358 municipalities not later than October first following the end of each
359 fiscal year. Any municipality may apply to the Office of Policy and
360 Management on or after July first for early disbursement of a portion of
361 such grant. The Office of Policy and Management may approve such an
362 application if it finds that early disbursement is required in order for a
363 municipality to meet its cash flow needs. No early disbursement
364 approved by said office may be issued later than September thirtieth.

365 [(c) (1) For the fiscal year ending June 30, 2022, motor vehicle property
366 tax grants to municipalities that impose mill rates on real property and
367 personal property other than motor vehicles greater than 45 mills or
368 that, when combined with the mill rate of any district located within the
369 municipality, impose mill rates greater than 45 mills, shall be made in
370 an amount equal to the difference between the amount of property taxes
371 levied by the municipality and any district located within the

372 municipality on motor vehicles for the assessment year commencing
373 October 1, 2017, and the amount such levy would have been if the mill
374 rate on motor vehicles for said assessment year was equal to the mill
375 rate imposed by such municipality and any district located within the
376 municipality on real property and personal property other than motor
377 vehicles.]

378 [(2)] (c) Not later than fifteen calendar days after receiving a property
379 tax grant pursuant to this section, the municipality shall disburse to any
380 district located within the municipality the amount of any such property
381 tax grant that is attributable to the district.

382 [(3) For the fiscal year ending June 30, 2023, and each fiscal year
383 thereafter, motor vehicle property tax grants shall be made to:

384 (A) Municipalities that imposed mill rates greater than 32.46 mills on
385 real property and personal property other than motor vehicles for the
386 preceding fiscal year, in an amount equal to the difference between (i)
387 the amount of property taxes the municipality would have levied on
388 motor vehicles for the preceding fiscal year if the mill rate imposed on
389 motor vehicles for such year was 32.46 mills, and (ii) the amount of
390 property taxes the municipality would have levied on motor vehicles
391 for the preceding fiscal year if the mill rate imposed on motor vehicles
392 for such year was equal to the mill rate imposed on real property and
393 personal property other than motor vehicles for such year; and

394 (B) Districts that imposed mill rates that, when combined with the
395 mill rate of the municipality in which the district is located, were greater
396 than 32.46 mills on real property and personal property other than
397 motor vehicles for the preceding fiscal year, in an amount equal to the
398 difference between (i) the amount of property taxes the district would
399 have levied on motor vehicles for the preceding fiscal year if the mill
400 rate imposed on motor vehicles for such year, when combined with the
401 mill rate imposed on motor vehicles for such year by the municipality
402 in which the district is located, was 32.46 mills, and (ii) the amount of
403 property taxes the district would have levied on motor vehicles for the

404 preceding fiscal year if the mill rate imposed on motor vehicles for such
405 year, when combined with the mill rate imposed on motor vehicles for
406 such year by the municipality in which the district is located, was equal
407 to the mill rate imposed by the district on real property and personal
408 property other than motor vehicles for such year.]

409 (d) For the fiscal year ending June 30, 2020, and each fiscal year
410 thereafter, each municipality shall receive a municipal revenue sharing
411 grant as follows:

412 (1) (A) A municipality having a mill rate at or above twenty-five shall
413 receive the per capita distribution or pro rata distribution, whichever is
414 higher for such municipality.

415 (B) Such grants shall be increased by a percentage calculated as
416 follows:

T21	Sum of per capita distribution amount
T22	for all municipalities having a mill rate
T23	below twenty-five – pro rata distribution
T24	amount for all municipalities
T25	having a mill rate below twenty-five
T26	_____
T27	Sum of all grants to municipalities
T28	calculated pursuant to subparagraph (A)
T29	of subdivision (1) of this subsection.

417 (C) Notwithstanding the provisions of subparagraphs (A) and (B) of
418 this subdivision, Hartford shall receive not more than 5.2 per cent of the
419 municipal revenue sharing grants distributed pursuant to this
420 subsection; Bridgeport shall receive not more than 4.5 per cent of the
421 municipal revenue sharing grants distributed pursuant to this
422 subsection; New Haven shall receive not more than 2.0 per cent of the

423 municipal revenue sharing grants distributed pursuant to this
424 subsection and Stamford shall receive not more than 2.8 per cent of the
425 equalization grants distributed pursuant to this subsection. Any excess
426 funds remaining after such reductions in payments to Hartford,
427 Bridgeport, New Haven and Stamford shall be distributed to all other
428 municipalities having a mill rate at or above twenty-five on a pro rata
429 basis according to the payment they receive pursuant to this
430 subdivision; and

431 (2) A municipality having a mill rate below twenty-five shall receive
432 the per capita distribution or pro rata distribution, whichever is less for
433 such municipality.

434 (3) For the purposes of this subsection, "mill rate" means the mill rate
435 for real property and personal property. [other than motor vehicles.]

436 (e) [Except as provided in subsection (c) of this section, a] A
437 municipality may disburse any municipal revenue sharing grant funds
438 to a district within such municipality.

439 (f) (1) Except as provided in subdivision (2) of this subsection, for the
440 fiscal year ending June 30, 2018, and each fiscal year thereafter, the
441 amount of the grant payable to a municipality in any year in accordance
442 with subsection (d) of this section shall be reduced if such municipality
443 increases its adopted budget expenditures for such fiscal year above a
444 cap equal to the amount of adopted budget expenditures authorized for
445 the previous fiscal year by 2.5 per cent or more or the rate of inflation,
446 whichever is greater. Such reduction shall be in an amount equal to fifty
447 cents for every dollar expended over the cap set forth in this subsection.
448 For the purposes of this section, (A) "municipal spending" does not
449 include expenditures for debt service, special education,
450 implementation of court orders or arbitration awards, expenditures
451 associated with a major disaster or emergency declaration by the
452 President of the United States, a disaster emergency declaration issued
453 by the Governor pursuant to chapter 517 or any disbursement made to
454 a district pursuant to subsection [(c) or] (e) of this section, budgeting for

455 an audited deficit, nonrecurring grants, capital expenditures or
456 payments on unfunded pension liabilities, (B) "adopted budget
457 expenditures" includes expenditures from a municipality's general fund
458 and expenditures from any nonbudgeted funds, and (C) "capital
459 expenditure" means a nonrecurring capital expenditure of one hundred
460 thousand dollars or more. Each municipality shall annually certify to
461 the secretary, on a form prescribed by said secretary, whether such
462 municipality has exceeded the cap set forth in this subsection and if so
463 the amount by which the cap was exceeded, except that in any fiscal year
464 for which the secretary publishes a list of payments made to
465 municipalities by state agencies on the Internet web site of the Office of
466 Policy and Management, such certification shall not be required.

467 (2) For the fiscal year ending June 30, 2018, and each fiscal year
468 thereafter, the amount of the grant payable to a municipality in any year
469 in accordance with subsection (d) of this section shall not be reduced in
470 the case of a municipality whose adopted budget expenditures exceed
471 the cap set forth in subdivision (1) of this subsection by an amount
472 proportionate to any increase to its municipal population from the
473 previous fiscal year, as determined by the secretary.

474 (g) For the fiscal year ending June 30, 2020, and each fiscal year
475 thereafter, the amount of the grant payable to a municipality in any year
476 in accordance with subsection (d) of this section shall be reduced
477 proportionately in the event that the total of such grants in such year
478 exceeds the amount available for such grants in the municipal revenue
479 sharing account established pursuant to subsection (b) of this section.

480 Sec. 6. Section 12-41 of the general statutes is repealed and the
481 following is substituted in lieu thereof (*Effective October 1, 2023, and*
482 *applicable to assessment years commencing on or after October 1, 2023*):

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

485 (b) [(1) For assessment years commencing prior to October 1, 2023,

486 no] No person required by law to file an annual declaration of personal
487 property shall include in such declaration motor vehicles, [that are
488 registered in the office of the state Commissioner of Motor Vehicles.
489 With respect to any vehicle subject to taxation in a town other than the
490 town in which such vehicle is registered, pursuant to section 12-71,
491 information concerning such vehicle may be included in a declaration
492 filed pursuant to this section or section 12-43, or on a report filed
493 pursuant to section 12-57a] as defined in section 14-1.

494 [(2) For assessment years commencing on or after October 1, 2023,
495 any person required to file an annual declaration of tangible personal
496 property shall include in such declaration the motor vehicle listing,
497 pursuant to subdivision (2) of subsection (f) of section 12-71, of any
498 motor vehicle owned by such person. If, after the annual deadline for
499 filing a declaration, a motor vehicle is deemed personal property by the
500 assessor, such motor vehicle shall be added to the declaration of the
501 owner of such vehicle or included on a new declaration if no declaration
502 was submitted in the prior year. The value of the motor vehicle shall be
503 determined pursuant to section 12-63. If applicable, the value of the
504 motor vehicle for the current assessment year shall be prorated pursuant
505 to section 12-71b, and shall not be considered omitted property, as
506 defined in section 12-53, or subject to a penalty pursuant to subsection
507 (f) of this section.]

508 (c) The annual declaration of the tangible personal property owned
509 by such person on the assessment date, shall include, but is not limited
510 to, the following property: Machinery used in mills and factories, cables,
511 wires, poles, underground mains, conduits, pipes and other fixtures of
512 water, gas, electric and heating companies, leasehold improvements
513 classified as other than real property and furniture and fixtures of stores,
514 offices, hotels, restaurants, taverns, halls, factories and manufacturers.
515 Tangible personal property does not include a sign placed on a property
516 indicating that the property is for sale or lease. [On and after October 1,
517 2023, tangible personal property shall include motor vehicles listed on
518 the schedule of motor vehicle plate classes recommended pursuant to

519 section 12-71d.] Commercial or financial information in any declaration
520 filed under this section [, except for commercial or financial information
521 which concerns motor vehicles,] shall not be open for public inspection
522 but may be disclosed to municipal officers for tax collection purposes.

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

527 (e) Any person required by law to file an annual declaration of
528 personal property may sign and file such declaration electronically,
529 provided the municipality in which such declaration is to be filed (1) has
530 the technological ability to accept electronic signatures, and (2) agrees
531 to accept electronic signatures for annual declarations of personal
532 property.

533 (f) (1) Any person who fails to file a declaration of personal property
534 on or before the first day of November, or on or before the extended
535 filing date as granted by the assessor pursuant to section 12-42 shall be
536 subject to a penalty equal to twenty-five per cent of the assessment of
537 such property; (2) any person who files a declaration of personal
538 property in a timely manner, but has omitted property, as defined in
539 section 12-53, as amended by this act, shall be subject to a penalty equal
540 to twenty-five per cent of the assessment of such omitted property. The
541 penalty shall be added to the grand list by the assessor of the town in
542 which such property is taxable; and (3) any declaration received by the
543 municipality to which it is due that is in an envelope bearing a postmark,
544 as defined in section 1-2a, showing a date within the allowed filing
545 period shall not be deemed to be delinquent.

546 Sec. 7. Subsection (a) of section 12-53 of the general statutes is
547 repealed and the following is substituted in lieu thereof (*Effective October*
548 *1, 2023, and applicable to assessment years commencing on or after October 1,*
549 *2023*):

550 (a) For purposes of this section: (1) "Omitted property" means
551 property for which complete information is not included in the
552 declaration required to be filed by law with respect to (A) the total
553 number and type of all items subject to taxation, or (B) the true original
554 cost and year acquired of all such items, [or (C) on or after October 1,
555 2023, the manufacturer's suggested retail price of a motor vehicle plus
556 any applicable after-market alterations to such motor vehicle,] (2)
557 "books", "papers", "documents" and "other records" includes, but is not
558 limited to, federal tax forms relating to the acquisition and cost of fixed
559 assets, general ledgers, balance sheets, disbursement ledgers, fixed asset
560 and depreciation schedules, financial statements, invoices, operating
561 expense reports, capital and operating leases, conditional sales
562 agreements and building or leasehold ledgers, and (3) "designee of an
563 assessor" means a Connecticut municipal assessor certified in
564 accordance with subsection (b) of section 12-40a, a certified public
565 accountant, a revaluation company certified in accordance with section
566 12-2c for the valuation of personal property, or an individual certified
567 as a revaluation company employee in accordance with section 12-2b for
568 the valuation of personal property.

569 Sec. 8. Subsection (b) of section 12-55 of the general statutes is
570 repealed and the following is substituted in lieu thereof (*Effective October*
571 *1, 2023, and applicable to assessment years commencing on or after October 1,*
572 *2023*):

573 (b) Prior to taking and subscribing to the oath upon the grand list, the
574 assessor or board of assessors shall equalize the assessments of property
575 in the town, if necessary, and make any assessment omitted by mistake
576 or required by law. The assessor or board of assessors may increase or
577 decrease the valuation of any property as reflected in the last-preceding
578 grand list, or the valuation as stated in any personal property
579 declaration or report received pursuant to this chapter. In each case of
580 any increase in valuation of a property above the valuation of such
581 property in the last-preceding grand list, or the valuation, if any, stated
582 by the person filing such declaration or report, the assessor or board of

583 assessors shall mail a written notice of assessment increase to the last-
584 known address of the owner of the property the valuation of which has
585 increased. All such notices shall be subject to the provisions of
586 subsection (c) of this section. [Notwithstanding the provisions of this
587 section, a notice of increase shall not be required in any year with respect
588 to a registered motor vehicle the valuation of which has increased.] In
589 the year of a revaluation, the notice of increase sent in accordance with
590 subsection (f) of section 12-62 shall be in lieu of the notice required by
591 this section.

592 Sec. 9. Subsection (a) of section 12-57a of the general statutes is
593 repealed and the following is substituted in lieu thereof (*Effective October*
594 *1, 2023, and applicable to assessment years commencing on or after October 1,*
595 *2023*):

596 (a) Any personal property subject to a contract of lease, except any
597 motor vehicle, [registered with the Commissioner of Motor Vehicles] as
598 defined in section 14-1, which property is in the possession of the lessee
599 on any assessment day in the municipality in which the lessee resides,
600 shall, for information purposes only, be included in the personal
601 property declaration of the lessee as an individual entry or as part of a
602 list of such leased property in the possession of the lessee on such
603 assessment day. Such entry or declaration may be in the form of an
604 attachment or a separate category of property in such declaration and
605 with respect to each item of such leased property, the lessee shall be
606 required to include the name and address of the owner of such property
607 and the term of the lease applicable thereto. In the event the lessee is not
608 required to submit a personal property declaration in such municipality,
609 any such items of leased personal property shall be recorded in such
610 form as used for purposes of personal property declarations, adding
611 thereto identification of such property as leased personal property and
612 including with respect to each item of such property the name and
613 address of the owner thereof.

614 Sec. 10. Subsection (b) of section 12-57 of the general statutes is

615 repealed and the following is substituted in lieu thereof (*Effective October*
616 *1, 2023*):

617 (b) [When] For assessment years commencing prior to October 1,
618 2023, it has been determined by the assessors of a municipality, at any
619 time, that a motor vehicle registered with the Department of Motor
620 Vehicles has been assessed when it should not have been, the assessors
621 shall issue a certificate of correction removing such vehicle from the list
622 of the person who was assessed in error, and, if such vehicle should have
623 been subject to taxation for the same taxing period on the grand list of
624 another municipality in this state, the assessors shall promptly notify, in
625 writing, the assessors of the municipality where the vehicle should be
626 properly assessed and taxed, and the assessors of such municipality
627 shall assess such vehicle and shall thereupon issue a certificate of
628 correction adding such vehicle to the list of the person owning such
629 vehicle, and the tax thereon shall be levied and collected by the tax
630 collector. Upon the issuance of a certificate of correction, any person
631 taxed in error may make application in writing to the tax collector for
632 the refund of the erroneously collected amount pursuant to section 12-
633 129.

634 Sec. 11. Section 12-63 of the general statutes is repealed and the
635 following is substituted in lieu thereof (*Effective October 1, 2023, and*
636 *applicable to assessment years commencing on or after October 1, 2023*):

637 (a) The present true and actual value of land classified as farm land
638 pursuant to section 12-107c, as forest land pursuant to section 12-107d,
639 as open space land pursuant to section 12-107e, or as maritime heritage
640 land pursuant to section 12-107g shall be based upon its current use
641 without regard to neighborhood land use of a more intensive nature,
642 provided in no event shall the present true and actual value of open
643 space land be less than it would be if such open space land comprised a
644 part of a tract or tracts of land classified as farm land pursuant to section
645 12-107c. The present true and actual value of all other property shall be
646 deemed by all assessors and boards of assessment appeals to be the fair

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

648 (b) (1) For the purposes of this subsection, (A) "electronic data
649 processing equipment" means computers, printers, peripheral computer
650 equipment, bundled software and any computer-based equipment
651 acting as a computer, as defined in Section 168 of the Internal Revenue
652 Code of 1986, or any subsequent corresponding internal revenue code
653 of the United States, as from time to time amended; (B) "leased personal
654 property" means tangible personal property which is the subject of a
655 written or oral lease or loan on the assessment date, or any such
656 property which has been so leased or loaned by the then current owner
657 of such property for three or more of the twelve months preceding such
658 assessment date; and (C) "original selling price" means the price at
659 which tangible personal property is most frequently sold in the year that
660 it was manufactured.

661 (2) Any municipality may, by ordinance, adopt the provisions of this
662 subsection to be applicable for the assessment year commencing
663 October first of the assessment year in which a revaluation of all real
664 property required pursuant to section 12-62 is performed in such
665 municipality, and for each assessment year thereafter. If so adopted, the
666 present true and actual value of tangible personal property, other than
667 motor vehicles, shall be determined in accordance with the provisions
668 of this subsection. If such property is purchased, its true and actual
669 value shall be established in relation to the cost of its acquisition,
670 including transportation and installation, and shall reflect depreciation
671 in accordance with the schedules set forth in subdivisions (3) to (6),
672 inclusive, of this subsection. If such property is developed and produced
673 by the owner of such property for a purpose other than wholesale or
674 retail sale or lease, its true and actual value shall be established in
675 relation to its cost of development, production and installation and shall
676 reflect depreciation in accordance with the schedules provided in
677 subdivisions (3) to (6), inclusive, of this subsection. The provisions of
678 this subsection shall not apply to property owned by a public service
679 company, as defined in section 16-1.

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

682 (A) Group I: Computer and peripheral hardware, including, but not
683 limited to, personal computers, workstations, terminals, storage
684 devices, printers, scanners, computer peripherals and networking
685 equipment:

T30		Depreciated Value
T31		As Percentage
T32	Assessment Year	Of Acquisition
T33	Following Acquisition	Cost Basis
T34	First year	Seventy per cent
T35	Second year	Forty per cent
T36	Third year	Twenty per cent
T37	Fourth year and thereafter	Ten per cent

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

T38		Depreciated Value
T39		As Percentage
T40	Assessment Year	Of Acquisition
T41	Following Acquisition	Cost Basis
T42	First year	Ninety per cent
T43	Second year	Sixty per cent
T44	Third year	Forty per cent
T45	Fourth year	Twenty per cent
T46	Fifth year and thereafter	Ten per cent

689 (4) The following schedule of depreciation shall be applicable with
690 respect to copiers, facsimile machines, medical testing equipment, and
691 any similar type of equipment that is not specifically defined as
692 electronic data processing equipment, but is considered by the assessor
693 to be technologically advanced:

T47		Depreciated Value
T48		As Percentage
T49	Assessment Year	Of Acquisition
T50	Following Acquisition	Cost Basis
T51	First year	Ninety-five per cent
T52	Second year	Eighty per cent
T53	Third year	Sixty per cent
T54	Fourth year	Forty per cent
T55	Fifth year and thereafter	Twenty per cent

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

T56		Depreciated Value
T57		As Percentage
T58	Assessment Year	Of Acquisition
T59	Following Acquisition	Cost Basis
T60	First year	Ninety per cent
T61	Second year	Eighty per cent
T62	Third year	Seventy per cent
T63	Fourth year	Sixty per cent
T64	Fifth year	Fifty per cent
T65	Sixth year	Forty per cent
T66	Seventh year	Thirty per cent

T67 Eighth year and thereafter Twenty per cent

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

T68		Depreciated Value
T69		As Percentage
T70	Assessment Year	Of Acquisition
T71	Following Acquisition	Cost Basis
T72	First year	Ninety-five per cent
T73	Second year	Ninety per cent
T74	Third year	Eighty per cent
T75	Fourth year	Seventy per cent
T76	Fifth year	Sixty per cent
T77	Sixth year	Fifty per cent
T78	Seventh year	Forty per cent
T79	Eighth year and thereafter	Thirty per cent

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

T80		Percentage of
T81		Manufacturer's Suggested
T82	Age of Vehicle	Retail Price
T83	Up to year one	Eighty per cent
T84	Year two	Seventy-five per cent

T85	Year three	Seventy per cent
T86	Year four	Sixty-five per cent
T87	Year five	Sixty per cent
T88	Year six	Fifty-five per cent
T89	Year seven	Fifty per cent
T90	Year eight	Forty-five per cent
T91	Year nine	Forty per cent
T92	Year ten	Thirty-five per cent
T93	Year eleven	Thirty per cent
T94	Year twelve	Twenty-five per cent
T95	Year thirteen	Twenty per cent
T96	Year fourteen	Fifteen per cent
T97	Years fifteen to nineteen	Ten per cent
T98	Years twenty and beyond	Not less than
T99		five hundred dollars]

704 [(8)] (7) The present true and actual value of leased personal property
705 [other than motor vehicles] shall be determined in accordance with the
706 provisions of this subdivision. Such value for any assessment year shall
707 be established in relation to the original selling price for self-
708 manufactured property or acquisition cost for acquired property and
709 shall reflect depreciation in accordance with the schedules provided in
710 subdivisions (3) to (6), inclusive, of this subsection. If the assessor is
711 unable to determine the original selling price of leased personal
712 property, the present true and actual value thereof shall be its current
713 selling price.

714 [(9)] (8) With respect to any personal property which is prohibited by
715 law from being sold, the present true and actual value of such property
716 shall be established with respect to such property's original
717 manufactured cost increased by a ratio the numerator of which is the
718 total proceeds from the manufacturer's salable equipment sold and the
719 denominator of which is the total cost of the manufacturer's salable
720 equipment sold. Such value shall then be depreciated in accordance

721 with the appropriate schedule in this subsection.

722 [(10)] (9) The schedules of depreciation set forth in subdivisions (3) to
723 (6), inclusive, of this subsection shall not be used with respect to
724 videotapes, horses or other taxable livestock or electric cogenerating
725 equipment.

726 [(11)] (10) If the assessor determines that the value of any item of
727 personal property [, other than a motor vehicle,] produced by the
728 application of the schedules set forth in this subsection does not
729 accurately reflect the present true and actual value of such item, the
730 assessor shall adjust such value to reflect the present true and actual
731 value of such item.

732 [(12)] (11) Nothing in this subsection shall prevent any taxpayer from
733 appealing any assessment made pursuant to this subsection if such
734 assessment does not accurately reflect the present true and actual value
735 of any item of such taxpayer's personal property.

736 Sec. 12. Subdivision (5) of subsection (a) of section 12-63k of the
737 general statutes is repealed and the following is substituted in lieu
738 thereof (*Effective October 1, 2023*):

739 (5) "Mill rate" means the mill rate on real property and personal
740 property. [other than motor vehicles.]

741 Sec. 13. Section 12-71c of the general statutes is repealed and the
742 following is substituted in lieu thereof (*Effective October 1, 2023*):

743 (a) (1) Any person who is liable for property tax in any assessment
744 year commencing prior to October 1, 2023, in respect to a motor vehicle
745 [which] that in such assessment year is [(1)] (A) sold by such person with
746 ownership thereof transferred to the purchaser, [(2)] (B) totally
747 damaged, [(3)] (C) stolen from such person and not recovered or [(4)]
748 (D) removed from this state and registered in another state by such
749 person who concurrently ceases to be a resident of this state, shall be
750 entitled to a property tax credit in the town in which such person is

751 liable for property tax in respect to such motor vehicle to be applied
752 against any property tax for which such person is liable in such town in
753 the assessment year in which such motor vehicle is sold, damaged,
754 stolen or removed and registered as provided in this section, or in the
755 assessment year next following.

756 (2) Such property tax credit shall be a pro rata portion of the tax
757 payable in respect to such motor vehicle for the assessment year in
758 which it is so sold, damaged, stolen or removed and registered to be
759 determined by a ratio, the numerator of which shall be the number of
760 full months from the date such motor vehicle is so sold, damaged, stolen
761 or removed and registered, to the first day of October next succeeding
762 and the denominator of which shall be twelve, provided [(1)] (A) such
763 credit shall not be allowed in such assessment year next following if
764 property tax paid in respect to such motor vehicle, for the assessment
765 year in which such motor vehicle is so sold, damaged, stolen or removed
766 and registered, is allowed in reduction of property tax due in respect to
767 another motor vehicle replacing such motor vehicle as provided under
768 subsection (b) of section 12-71b of the general statutes, revision of 1958,
769 revised to January 1, 2023, or [(2)] (B) in the event such credit is allowed
770 in the assessment year in which such motor vehicle is so sold, damaged,
771 stolen or removed and registered, the property tax paid in respect to
772 such motor vehicle for such assessment year shall not be allowed in
773 reduction of property tax due in respect to another motor vehicle
774 replacing such motor vehicle as provided under subsection (b) of section
775 12-71b of the general statutes, revision of 1958, revised to January 1,
776 2023.

777 (b) Any person claiming a property tax credit with respect to a motor
778 vehicle in accordance with subsection (a) of this section shall file with
779 the assessor in the town in which such person is entitled to such
780 property tax credit, documentation satisfactory to the assessor
781 concerning the sale, total damage, theft or removal and registration of
782 such motor vehicle. [For assessment years commencing prior to October
783 1, 2023, such documentation shall be filed not later than the thirty-first

784 day of December immediately following the end of the assessment year
785 which next follows the assessment year in which such motor vehicle was
786 sold, damaged, stolen or removed and registered. For assessment years
787 commencing on or after October 1, 2023, such] Such documentation
788 shall be filed not later than three years after the date upon which such
789 tax was due and payable for such motor vehicle. Failure to file such
790 claim and documentation as prescribed herein shall constitute a waiver
791 of the right to such property tax credit.

792 Sec. 14. Subdivision (4) of section 12-81 of the general statutes is
793 repealed and the following is substituted in lieu thereof (*Effective October*
794 *1, 2023, and applicable to assessment years commencing on or after October 1,*
795 *2023*):

796 (4) (A) Except as otherwise provided by law, personal property
797 belonging to, held in trust for, or leased to, a municipal corporation of
798 this state and used for a public purpose, including personal property
799 used for cemetery purposes, and (B) real property belonging to, held in
800 trust for, or leased to, a municipal corporation of this state and used for
801 a public purpose, including real property used for cemetery purposes,
802 provided any such leased personal property, including, but not limited
803 to, [motor vehicles subject to the provisions of section 12-71 and any
804 such] leased real property, is located within the boundaries of such
805 municipal corporation;

806 Sec. 15. Subdivision (28) of section 12-81 of the general statutes is
807 repealed and the following is substituted in lieu thereof (*Effective October*
808 *1, 2023, and applicable to assessment years commencing on or after October 1,*
809 *2023*):

810 (28) Subject to the provisions of sections 12-89, 12-90 and 12-95, as
811 amended by this act, property to the amount of one thousand dollars,
812 which property belongs to, or is held in trust for, any resident or
813 nonresident of this state who was in the regular Army of the United
814 States on the assessment day and who has been detailed by the Secretary
815 of the Army for duty in this state for the instruction of the Connecticut

816 National Guard. Any person receiving the foregoing exemption shall be
817 entitled to an additional exemption of two thousand dollars on tangible
818 personal property belonging to, or held in trust for, him, which property
819 is necessary or convenient for the use of such person in the performance
820 of his official duties and which property shall consist of military
821 equipment, horses [, vehicles] and furniture;

822 Sec. 16. Section 12-81k of the general statutes is repealed and the
823 following is substituted in lieu thereof (*Effective October 1, 2023, and*
824 *applicable to assessment years commencing on or after October 1, 2023*):

825 Whenever any person claiming the exemption from property tax
826 under the provisions of subdivisions (59), (60), (70), (72) [, (74)] and (76)
827 of section 12-81, as amended by this act, has failed to file a claim with
828 the assessor or board of assessors as required in said subdivisions, the
829 assessor or board of assessors, upon receipt of a request from such
830 person, may allow an extension of time until the fifteenth day of
831 December for the filing of such claim, provided whenever an extension
832 of time is so allowed, such person shall be required to pay a fee for late
833 filing to the municipality in which the property, with respect to which
834 such claim is submitted, is situated, unless such fee is waived by the
835 assessor or board of assessors. [Said] Such fee shall be calculated as
836 follows: (1) If the assessed value of the property with respect to which
837 such claim is submitted is one hundred thousand dollars or less, [said]
838 such fee shall be fifty dollars; (2) if the assessed value of the property
839 with respect to which such claim is submitted is greater than one
840 hundred thousand dollars but less than two hundred fifty thousand
841 dollars, [said] such fee shall be one hundred fifty dollars; (3) if the
842 assessed value of the property with respect to which such claim is
843 submitted is equal to or greater than two hundred fifty thousand dollars
844 but less than five hundred thousand dollars, [said] such fee shall be two
845 hundred fifty dollars; and (4) if the assessed value of the property with
846 respect to which such claim is submitted is equal to or greater than five
847 hundred thousand dollars, [said] such fee shall be five hundred dollars.
848 If any person is granted an extension of the November first date for

849 filing a tax list in accordance with section 12-42, the date by which [he]
850 such person shall be required to claim an exemption under subdivision
851 (59), (60), (70) [] or (72) [or (74)] of section 12-81, as amended by this act,
852 shall be automatically extended to the fifteenth day of December and
853 such person shall not be required to request an extension of the filing
854 date for such claim.

855 Sec. 17. Section 12-81cc of the general statutes is repealed and the
856 following is substituted in lieu thereof (*Effective October 1, 2023, and*
857 *applicable to assessment years commencing on or after October 1, 2023*):

858 Any person who has established his or her entitlement to a property
859 tax exemption under subdivision (19), (20), (22), (23), (24), (25), (26) [] or
860 (28) [or (53)] of section 12-81, as amended by this act, or section 12-81g
861 for a particular assessment year shall be issued a certificate as to such
862 entitlement by the tax assessor of the relevant municipality. Such person
863 shall be entitled to such exemption in any municipality in this state for
864 such assessment year provided a copy of such certificate is provided to
865 the tax assessor of any municipality in which such exemption is claimed
866 and further provided such person would otherwise have been eligible
867 for such exemption in such municipality if he or she had filed for such
868 exemption as provided under the general statutes.

869 Sec. 18. Section 12-93a of the general statutes is repealed and the
870 following is substituted in lieu thereof (*Effective October 1, 2023, and*
871 *applicable to assessment years commencing on or after October 1, 2023*):

872 [(a)] Any person entitled to an exemption from property tax in
873 accordance with any provision of subdivisions (19) to (26), inclusive, of
874 section 12-81 who is the owner of a residential dwelling on leased land,
875 including any such person who is a sublessee under terms of the lease,
876 shall be entitled to claim such exemption in respect to the assessment of
877 the dwelling for purposes of the property tax, provided (1) the dwelling
878 is such person's principal place of residence, (2) such lease or sublease
879 requires that such person as the lessee or sublessee, whichever is
880 applicable, pay all property taxes related to the dwelling and (3) such

881 lease or sublease is recorded in the land records of the town.

882 [(b) Any person entitled to an exemption from property tax in
883 accordance with the provisions of subdivisions (19) to (26), inclusive, of
884 section 12-81 shall be entitled to claim such exemption with respect to
885 the assessment of a motor vehicle that is leased by such person.
886 Notwithstanding the provisions of this chapter, any person claiming the
887 exemption under this section for a leased motor vehicle shall be entitled
888 to a refund of tax paid with respect to such vehicle whether such tax was
889 paid by the lessee or by the lessor pursuant to the terms of the lease.
890 Such refund shall equal the amount of such person's exemption
891 multiplied by the applicable mill rate. Any such person claiming the
892 exemption for a leased vehicle under this subdivision for any
893 assessment year shall, not later than the thirty-first day of December
894 next following the assessment year during which the tax for such leased
895 vehicle has been paid, file with the assessor or board of assessors, in the
896 town in which such motor vehicle tax has been paid, written application
897 claiming such exemption on a form approved for such purpose by such
898 assessor or board. Upon approving such person's exemption claim, the
899 assessor shall certify the amount of refund to which the applicant is
900 entitled and shall notify the tax collector of such amount. The tax
901 collector shall refer such certification to the board of selectmen in a town
902 or to the corresponding authority in any other municipality. Upon
903 receipt of such certification, the selectmen or such other authority shall
904 draw an order on the Treasurer in favor of such person for the amount
905 of refund so certified. Failure to file such application as prescribed in
906 this subsection with respect to any assessment year shall constitute a
907 waiver of the right to such exemption for such assessment year.]

908 Sec. 19. Section 12-94e of the general statutes is repealed and the
909 following is substituted in lieu thereof (*Effective October 1, 2023, and*
910 *applicable to assessment years commencing on or after October 1, 2023*):

911 Whenever any person claiming the exemption from property tax
912 under the provisions of subdivision (59), (60), (70), (72) [, (74)] or (76) of

913 section 12-81, as amended by this act, has failed to file a claim with the
914 assessor or board of assessors as required in said subdivisions and has
915 further failed to apply for an extension of time under section 12-81k, as
916 amended by this act, the municipality, upon receipt of a request from
917 such person, may, by vote of its legislative body or, where the legislative
918 body is a town meeting, by a vote of its board of selectmen, grant such
919 exemption according to criteria established by the municipality,
920 including, but not limited to, allowing for any hardship experienced by
921 the person which may account for the failure to claim the exemption or
922 to file for an extension of time and whether the exemption would
923 provide a net benefit to economic development in the municipality. No
924 payment in lieu of tax under this chapter shall be made with regard to
925 any property exempted from tax under this section.

926 Sec. 20. Section 12-95 of the general statutes is repealed and the
927 following is substituted in lieu thereof (*Effective October 1, 2023, and*
928 *applicable to assessment years commencing on or after October 1, 2023*):

929 No individual shall receive any exemption to which [he] such
930 individual is entitled by any one of subdivisions (19), (20), (22), (23), (25),
931 (26) and (28) of section 12-81, as amended by this act, or section 12-82
932 until [he] such individual has proved his or her right to such exemption
933 in accordance with the provisions of sections 12-93 and 12-94, together
934 with such further proof as is necessary under the provisions of any of
935 said sections. Exemptions so proved by [residents] such individual shall
936 take effect on the next succeeding assessment day, provided
937 [individuals] an individual entitled to an exemption under the
938 provisions of subdivision (20) of section 12-81 may prove such right at
939 any time before the expiration of the time limited by law for the board
940 of assessment appeals of the town wherein the exemption is claimed to
941 complete its duties and such exemption shall take effect on the
942 assessment day next preceding the date of the proof thereof. For
943 purposes of any tax payable in accordance with the provisions of section
944 12-71b of the general statutes, revision of 1958, revised to January 1,
945 2023, any such exemption referred to in this section shall take effect on

946 the first day of January next following the date on which the right to
947 such exemption has been proved.

948 Sec. 21. Section 12-110 of the general statutes is repealed and the
949 following is substituted in lieu thereof (*Effective October 1, 2023*):

950 [(a) The board of assessment appeals in each town shall meet at least
951 once in the month of September, annually, provided any meeting in the
952 month of September shall be for the sole purpose of hearing appeals
953 related to the assessment of motor vehicles, and shall give notice of the
954 time and place of such meetings by posting it at least ten days before the
955 first meeting in the office of the town clerk, and publishing it in some
956 newspaper published therein or, if no newspaper is published in such
957 town, in a newspaper having a general circulation in such town. Such
958 meetings shall be held on business days, which may be Saturdays, the
959 last not later than the last business day in the month of September, on
960 or before which date such board shall complete the duties imposed
961 upon it.]

962 [(b)] The board of assessment appeals in each town shall meet in the
963 month of March to hear appeals related to the assessment of property.
964 Any such meeting shall be held on business days, which may be
965 Saturdays, the last not later than the last business day in the month of
966 March, on or before which date such board shall complete the duties
967 imposed upon it.

968 Sec. 22. Section 12-112 of the general statutes is repealed and the
969 following is substituted in lieu thereof (*Effective October 1, 2023*):

970 No appeal from the doings of the assessors in any town shall be heard
971 or entertained by the board of assessment appeals unless referred to it
972 at one of its meetings [during the month of September in the case of an
973 appeal related to motor vehicle assessment or] unless written appeal is
974 made on or before February twentieth in accordance with the provisions
975 of section 12-111.

976 Sec. 23. Section 12-120a of the general statutes is repealed and the
977 following is substituted in lieu thereof (*Effective October 1, 2023*):

978 The Secretary of the Office of Policy and Management shall, annually,
979 not later than the fifteenth day of March, submit to the chairpersons and
980 ranking members of the joint standing committee of the General
981 Assembly on finance, revenue and bonding, with copies for such other
982 committee members and staff personnel as said chairpersons may
983 designate, a report concerning certain data applicable with respect to
984 real and personal property in each town in the state and such totals of
985 data pertaining to all towns as may be deemed appropriate by said
986 secretary. The submission of such report in 1997, and annually
987 thereafter, shall include a summary of data as described in each of the
988 subsections in this section. Each such report shall include categories of
989 such data for purposes of property subject to taxation and separate
990 categories for property exempt from taxation. Such report shall include
991 state-wide trends covering a five-year period. Such report shall be
992 organized, to the extent possible, in a manner consistent with the outline
993 of information as described in each of the following subdivisions.

994 (1) For purposes of taxable residential, apartment, commercial,
995 industrial and public utility real property, such report shall include the
996 total number of properties and the total assessed value of such
997 properties.

998 (2) For purposes of taxable vacant land, such report shall include the
999 total number of acres and the total assessed value of such acres. For
1000 purposes of taxable land subject to assessment related to certain use
1001 value classifications, such report shall include the total number of such
1002 acres and the total assessed value of such acres for each of the following
1003 classifications related to use: (A) Farm, (B) forest, (C) open space, and
1004 (D) maritime heritage.

1005 (3) For purposes of taxable land bearing timber and subject to tax at
1006 a rate not exceeding ten mills, such report shall include the total number
1007 of acres and the assessed value of the land.

1008 [(4) (A) For purposes of taxable registered motor vehicles, such report
1009 shall include the total number of motor vehicles and the total assessed
1010 value of such motor vehicles for each of the following classifications
1011 related to use: (i) Passenger, (ii) commercial, (iii) combination, (iv) farm,
1012 and (v) any other classification; (B) for purposes of taxable vehicles
1013 which are not registered and mobile manufactured homes, such report
1014 shall include the total number of such vehicles and mobile
1015 manufactured homes and the total assessed value for each such
1016 category; (C) for purposes of all other taxable personal property, such
1017 report shall include the total value of each category of such property as
1018 contained in the tax list required pursuant to sections 12-41 and 12-43.]

1019 [(5) (4) For purposes of exemptions from property tax with respect
1020 to which there is no state reimbursement, such report shall include the
1021 total number of such exempt properties by the exemption categories and
1022 property types deemed appropriate by the secretary, and the total
1023 assessed value of such exempt property.

1024 [(6) (5) For purposes of exemptions from property tax with respect
1025 to which annual reimbursement is provided by the state, such report
1026 shall include the total assessed value of such exempt property, by the
1027 exemption categories and property types deemed appropriate by the
1028 secretary.

1029 [(7) (6) For purposes of exemptions from or reductions in property
1030 tax for certain individuals, with respect to which state reimbursement is
1031 applicable, such report shall include (A) the total number of individuals
1032 and the total amounts of each such exemption or reduction in the case
1033 of such benefits not subject to income requirements, and (B) in the case
1034 of such benefits subject to income requirements, such total number of
1035 individuals and total amounts of exemption or reduction the total
1036 assessed value of such exempt property, by the exemption categories
1037 and property types deemed appropriate by the secretary.

1038 [(8) (7) For purposes of exemption from property tax for certain
1039 individuals, with respect to which there is no state reimbursement, such

1040 report shall include the total number of individuals and the total value
1041 of each of the following exemptions: (A) Exemptions related to veterans
1042 under subdivisions (19) to (26), inclusive, of section 12-81, and (B)
1043 exemption for blind persons under subdivision (17) of said section.

1044 Sec. 24. Subsection (c) of section 12-169a of the general statutes is
1045 repealed and the following is substituted in lieu thereof (*Effective October*
1046 *1, 2023*):

1047 (c) A municipality may redesign and designate a place on its
1048 municipal [motor vehicle] property tax bill for taxpayers to check off
1049 amounts to donate to the local scholarship fund. The redesign of such
1050 tax bill shall be done so as to allow a taxpayer to voluntarily check off
1051 and donate an amount of at least one dollar. The donated amount shall
1052 not reduce the tax liability but shall be in addition to the amount
1053 otherwise due and payable. The redesign of the [motor vehicle] property
1054 tax bill shall be approved by the Office of Policy and Management prior
1055 to its use. The municipality may include an insert with its [motor
1056 vehicle] property tax bills [which] that explains the scholarship fund
1057 and the check-off provision to the taxpayer. The town treasurer shall
1058 deposit all moneys collected as a result of the check-off in the fund and
1059 the treasurer may accept donations from other sources for purposes of
1060 the fund.

1061 Sec. 25. Subsection (h) of section 12-704c of the general statutes is
1062 repealed and the following is substituted in lieu thereof (*Effective October*
1063 *1, 2023*):

1064 (h) For the purposes of this section: (1) "Property tax" means the
1065 amount of property tax exclusive of any interest, fees or charges thereon
1066 for which a taxpayer is liable, or in the case of any husband and wife
1067 who file a return under the federal income tax for such taxable year as
1068 married individuals filing a joint return, for which the husband or wife
1069 or both are liable, to a Connecticut political subdivision (A) for
1070 assessment years commencing prior to October 1, 2023, on the
1071 taxpayer's primary residence or motor vehicles, and (B) for assessment

1072 years commencing on or after October 1, 2023, on the taxpayer's primary
1073 residence; (2) "motor vehicle" means a motor vehicle, as defined in
1074 section 14-1, that is privately owned or leased; and (3) property tax first
1075 becomes due, if due and payable in a single installment, on the date
1076 designated by the legislative body of the municipality as the date on
1077 which such installment shall be due and payable and, if due and payable
1078 in two or more installments, on the date designated by the legislative
1079 body of the municipality as the date on which such installment shall be
1080 due and payable or, at the election of the taxpayer, on the date
1081 designated by the legislative body of the municipality as the date on
1082 which any earlier installment of such tax shall be due and payable.

1083 Sec. 26. Subsections (c) and (d) of section 14-16 of the general statutes
1084 are repealed and the following is substituted in lieu thereof (*Effective*
1085 *October 1, 2023*):

1086 (c) If the owner of a registered motor vehicle dies, the registration for
1087 the vehicle shall, unless the vehicle is destroyed, continue in force as a
1088 valid registration until the end of the registration period unless: (1)
1089 Ownership of the vehicle is transferred pursuant to subsection (b) of this
1090 section or by the deceased owner's executor, administrator, legatee or
1091 distributee prior to the end of the registration period, in which case the
1092 registration shall continue in force until the time of the transfer; or (2)
1093 ownership of the vehicle is transferred to the brother, sister, father,
1094 mother, child or spouse of the owner, in which case the registration
1095 shall, upon the payment of a fee of twenty dollars, continue in force until
1096 the end of the registration period or until the ownership is sooner
1097 transferred to a person other than such a relative. [If at the end of the
1098 registration period the relative has not transferred ownership of the
1099 vehicle and the relative applies for registration of the vehicle, the
1100 registration shall not be subject to the provisions of subsection (a) of
1101 section 12-71b.]

1102 (d) If a motor vehicle is transferred in connection with the
1103 organization, reorganization or dissolution, or because of the partial

1104 liquidation, of an incorporated or unincorporated business in which
1105 gain or loss to the transferor is not recognized for federal income tax
1106 purposes under the Internal Revenue Code and Treasury regulations
1107 and rulings issued thereunder, the registration of the vehicle shall, upon
1108 the payment of a fee of twenty dollars, continue in force until the end of
1109 the registration period or until the registration is sooner transferred to
1110 anyone outside the original business organization. [If the transferee of
1111 the motor vehicle has not transferred ownership of the motor vehicle to
1112 anyone outside the original business organization at the end of the
1113 registration period and the transferee applies for a registration for the
1114 vehicle, the registration shall not be subject to the provisions of
1115 subsection (a) of section 12-71b.]

1116 Sec. 27. Section 14-33 of the general statutes is repealed and the
1117 following is substituted in lieu thereof (*Effective October 1, 2023, and*
1118 *applicable to assessment years commencing on or after October 1, 2023*):

1119 (a) [(1)] For assessment years commencing prior to October 1, 2023, if
1120 any property tax, or any installment thereof, laid by any city, town,
1121 borough or other taxing district upon a registered motor vehicle or
1122 snowmobile remains unpaid, the tax collector of such city, town,
1123 borough or other taxing district shall notify the Commissioner of Motor
1124 Vehicles of such delinquency in accordance with subsection (e) of this
1125 section and guidelines and procedures established by the commissioner.
1126 The commissioner shall not issue registration for such motor vehicle or
1127 snowmobile for the next registration period if, according to the
1128 commissioner's records, it is then owned by the person against whom
1129 such tax has been assessed or by any person to whom such vehicle has
1130 not been transferred by bona fide sale. Unless notice has been received
1131 by the commissioner under the provisions of section 14-33a, no such
1132 registration shall be issued until the commissioner receives notification
1133 that the tax obligation has been legally discharged; nor shall the
1134 commissioner register any other motor vehicle, snowmobile, all-terrain
1135 vehicle or vessel in the name of such person, except that the
1136 commissioner may continue to register other vehicles owned by a

1137 leasing or rental firm licensed pursuant to section 14-15, and may issue
1138 such registration to any private owner of three or more paratransit
1139 vehicles in direct proportion to the percentage of total tax due on such
1140 vehicles which has been paid and notice of payment on which has been
1141 received. The Commissioner of Motor Vehicles may immediately
1142 suspend or cancel all motor vehicle, snowmobile, all-terrain vehicle or
1143 vessel registrations issued in the name of any person (A) who has been
1144 reported as delinquent and whose registration was renewed through an
1145 error or through the production of false evidence that the delinquent tax
1146 on any motor vehicle or snowmobile had been paid, or (B) who has been
1147 reported by a tax collector as having paid a property tax on a motor
1148 vehicle or snowmobile with a check which was dishonored by a bank
1149 and such tax remains unpaid. Any person aggrieved by any action of
1150 the commissioner under this section may appeal therefrom in the
1151 manner provided in section 14-134. For the purposes of this subsection,
1152 "paratransit vehicle" means a motor bus, taxicab or motor vehicle in
1153 livery service operated under a certificate of convenience and necessity
1154 issued by the Department of Transportation or by a transit district and
1155 which is on call or demand or used for the transportation of passengers
1156 for hire.

1157 [(2) For assessment years commencing on or after October 1, 2023, if
1158 any property tax, or any installment thereof, laid by any city, town,
1159 borough or other taxing district upon a motor vehicle remains unpaid,
1160 regardless of whether such motor vehicle is classified on the grand list
1161 as a registered motor vehicle or personal property pursuant to section
1162 12-41, the tax collector of such city, town, borough or other taxing
1163 district shall notify the Commissioner of Motor Vehicles of such
1164 delinquency in accordance with subsection (e) of this section and
1165 guidelines and procedures established by the commissioner. The
1166 commissioner shall not issue registration for such motor vehicle for the
1167 next registration period if, according to the commissioner's records, it is
1168 then owned by the person against whom such tax has been assessed or
1169 by any person to whom such vehicle has not been transferred by bona
1170 fide sale. Unless notice has been received by the commissioner under

1171 the provisions of section 14-33a, no such registration shall be issued
1172 until the commissioner receives notification that the tax obligation has
1173 been legally discharged; nor shall the commissioner register any other
1174 motor vehicle, snowmobile, all-terrain vehicle or vessel in the name of
1175 such person, except that the commissioner may continue to register
1176 other vehicles owned by a leasing or rental firm licensed pursuant to
1177 section 14-15, and may issue such registration to any private owner of
1178 three or more paratransit vehicles in direct proportion to the percentage
1179 of total tax due on such vehicles which has been paid and notice of
1180 payment on which has been received. The Commissioner of Motor
1181 Vehicles may immediately suspend or cancel all motor vehicle,
1182 snowmobile, all-terrain vehicle or vessel registrations issued in the
1183 name of any person (A) who has been reported as delinquent and whose
1184 registration was renewed through an error or through the production of
1185 false evidence that the delinquent tax on any motor vehicle had been
1186 paid, or (B) who has been reported by a tax collector as having paid a
1187 property tax on a motor vehicle with a check which was dishonored by
1188 a bank and such tax remains unpaid.]

1189 (b) (1) For assessment years commencing prior to October 1, 2023,
1190 notwithstanding the provisions of subsection (a) of this section, the
1191 Commissioner of Motor Vehicles, in consultation with the Treasurer and
1192 the Secretary of the Office of Policy and Management, may enter into an
1193 agreement with the tax collector of any city, town, borough or other
1194 taxing district whereby the commissioner shall collect any property tax
1195 or any installment thereof on a registered motor vehicle which remains
1196 unpaid from any person against whom such tax has been assessed who
1197 makes application for registration for such motor vehicle.

1198 [(2) For assessment years commencing on and after October 1, 2023,
1199 notwithstanding the provisions of subsection (a) of this section, the
1200 Commissioner of Motor Vehicles, in consultation with the Treasurer and
1201 the Secretary of the Office of Policy and Management, may enter into an
1202 agreement with the tax collector of any city, town, borough or other
1203 taxing district whereby the commissioner shall collect any property tax

1204 or any installment thereof on any motor vehicle which remains unpaid
1205 from any person against whom such tax has been assessed who makes
1206 application for registration for such motor vehicle.]

1207 [(3)] (2) Any agreement entered into pursuant to subdivision (1) [or
1208 (2)] of this subsection shall include a procedure for the remission of taxes
1209 collected to the city, town, borough or other taxing district, on a regular
1210 basis, and may provide that a fee be paid by the city, town, borough or
1211 other taxing district to the commissioner to cover any costs associated
1212 with the administration of the agreement. In the event an agreement is
1213 in effect, the commissioner shall immediately issue a registration for a
1214 motor vehicle owned by a person against whom such tax has been
1215 assessed upon receipt of payment of such tax and a service fee of two
1216 dollars, in addition to the fee prescribed for the renewal of the
1217 registration.

1218 (c) On and after March 1, 1989, any municipality may participate in a
1219 program administered by the Commissioner of Motor Vehicles to
1220 facilitate the payment of fines for parking violations. If any such
1221 municipality elects to participate in such program, it shall provide for a
1222 notice of violation to be served personally upon the operator of a motor
1223 vehicle who is present at the time of service. If the operator is not
1224 present, the notice shall be served upon the owner of the motor vehicle
1225 by affixing notice to said vehicle in a conspicuous place, or, in the case
1226 of the city of Hartford Parking Authority, by regular or certified mail to
1227 the registered owner of the vehicle, which shall have the same effect as
1228 if the notice of violation was personally served on the owner or operator
1229 of the vehicle. In the case of any motor vehicle that is leased or rented
1230 by the owner, not more than thirty days after the initial notice of a
1231 parking violation for which a fine remains unpaid at such time, a second
1232 notice of violation shall be mailed to the address of record of the owner
1233 leasing or renting the motor vehicle to such operator. No fines or
1234 penalties shall accrue to the owner of such rented or leased vehicle for
1235 the violation for a period of sixty days after the second notice is mailed.
1236 Upon receipt of such notification, the owner of such rented or leased

1237 vehicle may notify the municipality as to whom the lessee was at the
1238 time of such issuance of the notice of violation, the lessee's address,
1239 motor vehicle operator's license number and state of issuance, and the
1240 municipality shall issue such notice of violation to such lessee. A
1241 participating municipality shall notify the commissioner of every owner
1242 of a registered motor vehicle who has unpaid fines for more than five
1243 parking violations committed within such municipality on and after
1244 March 1, 1989. Upon receipt of such notification, the commissioner shall
1245 not issue or renew the motor vehicle registration of such person until he
1246 receives notification from such municipality that the delinquent fines
1247 have been paid.

1248 (d) The provisions of subsection (c) of this section shall not apply to
1249 any person, firm or corporation engaged in the business of leasing or
1250 renting motor vehicles without drivers in this state with respect to any
1251 motor vehicle which is leased or rented. The commissioner shall adopt
1252 regulations, in accordance with chapter 54, to implement the provisions
1253 of subsection (c) of this section.

1254 (e) The tax collector of a city, town, borough or other district shall, at
1255 least once during each calendar month, notify the Commissioner of
1256 Motor Vehicles of any outstanding delinquent property tax payment or
1257 installment thereof for a registered motor vehicle or snowmobile. If a tax
1258 collector fails to provide such notice to the commissioner, the
1259 commissioner shall not be required to deny the issuance of a
1260 registration, pursuant to subsection (a) of this section, to the person
1261 against whom such tax has been assessed by said city or town, or by a
1262 borough or other taxing district located therein.

1263 (f) Any city, town, borough or other taxing district that notifies the
1264 commissioner of (1) a delinquency in accordance with subsection (a) of
1265 this section, or (2) an owner of a registered motor vehicle who has
1266 unpaid fines for more than five parking violations in accordance with
1267 subsection (c) of this section, may participate in a program to issue
1268 temporary registrations for passenger motor vehicles on behalf of the

1269 commissioner to persons whose registrations have been denied, and
1270 who subsequently make full payment to the city, town, borough or other
1271 taxing district for the amounts owed under said subsections. A
1272 participating city, town, borough or other taxing district shall issue such
1273 temporary registrations in accordance with subsection (i) of section 14-
1274 12 and shall retain the fees authorized in subsection (n) of section 14-49
1275 for such registrations. The commissioner may adopt regulations in
1276 accordance with chapter 54 to carry out the provisions of this subsection.

1277 Sec. 28. Subsection (c) of section 14-34a of the general statutes is
1278 repealed and the following is substituted in lieu thereof (*Effective October*
1279 *1, 2023*):

1280 (c) Notwithstanding any such agreement or plan, (1) for assessment
1281 years commencing prior to October 1, 2023, any such commercial
1282 vehicle garaged at any fixed location or which leaves from and returns
1283 to one or more points within this state in the normal course of
1284 operations, shall be taxable in this state as personal property in the town
1285 where such vehicle is garaged; (2) registration shall be denied to any
1286 such vehicle if any personal property taxes are unpaid with respect to
1287 such vehicle, as provided in section 14-33, as amended by this act; and
1288 (3) any such vehicle based in this state shall be subject to the provisions
1289 of sections 14-12, 14-15, 14-15a, 14-16a and chapter 247.

1290 Sec. 29. Section 14-192 of the general statutes is repealed and the
1291 following is substituted in lieu thereof (*Effective October 1, 2023*):

1292 (a) The commissioner shall be paid the following fees: (1) For filing
1293 an application for a certificate of title, twenty-five dollars; (2) for each
1294 security interest noted upon a certificate of title or maintained in the
1295 electronic title file pursuant to subsection (b) of section 14-175, ten
1296 dollars; (3) for each record copy search, twenty dollars; (4) for each
1297 assignment of a security interest noted upon a certificate of title or
1298 maintained in the electronic title file, ten dollars; (5) for an application
1299 for a replacement certificate of title, twenty-five dollars, provided such
1300 fee shall not be required for any such replacement certificate of title [(A)

1301 which is requested on a form prepared and signed by the assessor in any
1302 town for purposes of such proof of ownership of a motor vehicle as may
1303 be required in accordance with section 12-71b, or (B)] in connection with
1304 an application submitted by a licensed dealer in accordance with the
1305 provisions of subsection (c) of section 14-12 or section 14-61; (6) for an
1306 ordinary certificate of title issued upon surrender of a distinctive
1307 certificate, ten dollars; (7) for filing a notice of security interest, ten
1308 dollars; (8) for a certificate of search of the records of the Department of
1309 Motor Vehicles, for each name or identification number searched
1310 against, twenty dollars; (9) for filing an assignment of security interest,
1311 ten dollars; (10) for search of a motor vehicle certificate of title record,
1312 requested by a person other than the owner of such motor vehicle,
1313 twenty dollars; and (11) for a bond filing under section 14-176, twenty-
1314 five dollars.

1315 (b) If an application, certificate of title or other document required to
1316 be mailed or delivered to the commissioner under any provision of this
1317 chapter is not delivered to the commissioner within ten days from the
1318 time it is required to be mailed or delivered, the commissioner shall
1319 collect, as a penalty, an amount equal to the fee required for the
1320 transaction.

1321 (c) Motor vehicles leased to an agency of this state and motor vehicles
1322 owned by the state, an agency of the state, or a municipality, as defined
1323 in section 7-245, shall be exempt from the fees imposed by this section.

1324 Sec. 30. Sections 7-328b, 12-71b, 12-71d, 12-71e, 12-81e, 12-81h, 12-
1325 122a, 12-129s, 12-144a and 14-163 of the general statutes are repealed.
1326 (*Effective October 1, 2023*)

1327 Sec. 31. Subdivisions (53), (65), (66), (71) and (74) of section 12-81 of
1328 the general statutes are repealed. (*Effective October 1, 2023*)

<p>This act shall take effect as follows and shall amend the following sections:</p>
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Section 1	<i>from passage</i>	New section
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-71
Sec. 4	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-81(83)
Sec. 5	<i>October 1, 2023</i>	4-66l
Sec. 6	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-41
Sec. 7	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-53(a)
Sec. 8	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-55(b)
Sec. 9	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-57a(a)
Sec. 10	<i>October 1, 2023</i>	12-57(b)
Sec. 11	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-63
Sec. 12	<i>October 1, 2023</i>	12-63k(a)(5)
Sec. 13	<i>October 1, 2023</i>	12-71c
Sec. 14	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-81(4)
Sec. 15	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-81(28)

Sec. 16	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-81k
Sec. 17	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-81cc
Sec. 18	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-93a
Sec. 19	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-94e
Sec. 20	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-95
Sec. 21	<i>October 1, 2023</i>	12-110
Sec. 22	<i>October 1, 2023</i>	12-112
Sec. 23	<i>October 1, 2023</i>	12-120a
Sec. 24	<i>October 1, 2023</i>	12-169a(c)
Sec. 25	<i>October 1, 2023</i>	12-704c(h)
Sec. 26	<i>October 1, 2023</i>	14-16(c) and (d)
Sec. 27	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	14-33
Sec. 28	<i>October 1, 2023</i>	14-34a(c)
Sec. 29	<i>October 1, 2023</i>	14-192
Sec. 30	<i>October 1, 2023</i>	Repealer section
Sec. 31	<i>October 1, 2023</i>	Repealer section

Statement of Purpose:

To eliminate the property tax on motor vehicles and replace resulting lost municipal revenue through the imposition of a tax on insurers on total direct net premiums from certain insurance policies.

[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.]

Co-Sponsors: SEN. RAHMAN, 4th Dist.; SEN. GASTON, 23rd Dist.

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