



General Assembly

January Session, 2023

Raised Bill No. 1208

LCO No. 5707



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

***AN ACT CONCERNING THE ASSESSMENT OF MOTOR VEHICLES
FOR PROPERTY TAXATION.***

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

1 Section 1. Subdivision (2) of subsection (a) of section 14-163 of the
2 general statutes is repealed and the following is substituted in lieu
3 thereof (*Effective July 1, 2023*):

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

16 taxation in each such assessor's town. Such list shall (A) be provided not
17 later than the fifteenth of August annually, (B) be updated, and such
18 updated list shall be provided not later than the first of November
19 annually, and (C) include the names and addresses of the owners of
20 such motor vehicles and the vehicle identification numbers and
21 manufacturer's suggested retail price for all such vehicles for which
22 such information is available.

23 Sec. 2. Subsection (b) of section 12-71d of the general statutes is
24 repealed and the following is substituted in lieu thereof (*Effective October*
25 *1, 2023, and applicable to assessment years commencing on or after October 1,*
26 *2023*):

27 (b) Not later than October 1, 2023, and annually thereafter, the
28 Secretary of the Office of Policy and Management shall, in consultation
29 with the Connecticut Association of Assessing Officers, [recommend a
30 schedule of motor vehicle plate classes] establish guidelines for the
31 valuation of motor vehicles, which shall be used by assessors in each
32 municipality in determining the classification of motor vehicles for
33 purposes of property taxation. The value for each motor vehicle not
34 used for a commercial purpose shall be determined by the schedule of
35 depreciation described in subdivision (7) of subsection (b) of section 12-
36 63, as amended by this act. The [determination of] value for each motor
37 vehicle used for a commercial purpose shall be determined based upon
38 the true original cost of such motor vehicle plus any applicable after-
39 market modifications or additions to such motor vehicle in accordance
40 with the provisions of this chapter and the schedule of depreciation
41 described in subdivision (6) of subsection (b) of section 12-63, as
42 amended by this act. If the assessed value of any vehicle [for which a
43 manufacturer's suggested retail price] cannot be obtained for purposes
44 of the property tax assessment list in any municipality, it shall be the
45 responsibility of the assessor in such municipality, in consultation with
46 the Connecticut Association of Assessing Officers, to determine such
47 value. Any appeal from the findings of assessors concerning motor
48 vehicle values shall be made in accordance with provisions related to
49 such appeals under this chapter. As used in this subsection, "commercial

50 purpose" means the carriage of persons, merchandise, freight or
51 property for any fare, fee, rate, charge or consideration, in connection
52 with a business enterprise or other undertaking intended for profit or
53 not for profit.

54 Sec. 3. Subsection (b) of section 12-63 of the general statutes is
55 repealed and the following is substituted in lieu thereof (*Effective October*
56 *1, 2023, and applicable to assessment years commencing on or after October 1,*
57 *2023*):

58 (b) (1) For the purposes of this subsection, (A) "commercial purpose"
59 means the carriage of persons, merchandise, freight or property for any
60 fare, fee, rate, charge or consideration, in connection with a business
61 enterprise or other undertaking intended for profit or not for profit; (B)
62 "electronic data processing equipment" means computers, printers,
63 peripheral computer equipment, bundled software and any computer-
64 based equipment acting as a computer, as defined in Section 168 of the
65 Internal Revenue Code of 1986, or any subsequent corresponding
66 internal revenue code of the United States, as from time to time
67 amended; [(B)] (C) "leased personal property" means tangible personal
68 property which is the subject of a written or oral lease or loan on the
69 assessment date, or any such property which has been so leased or
70 loaned by the then current owner of such property for three or more of
71 the twelve months preceding such assessment date; and [(C)] (D)
72 "original selling price" means the price at which tangible personal
73 property is most frequently sold in the year that it was manufactured.

74 (2) Any municipality may, by ordinance, adopt the provisions of this
75 subsection to be applicable for the assessment year commencing
76 October first of the assessment year in which a revaluation of all real
77 property required pursuant to section 12-62 is performed in such
78 municipality, and for each assessment year thereafter. If so adopted, the
79 present true and actual value of tangible personal property, other than
80 motor vehicles, shall be determined in accordance with the provisions
81 of this subsection. If such property is purchased, its true and actual
82 value shall be established in relation to the cost of its acquisition,

83 including transportation and installation, and shall reflect depreciation
 84 in accordance with the schedules set forth in subdivisions (3) to (6),
 85 inclusive, of this subsection. If such property is developed and produced
 86 by the owner of such property for a purpose other than wholesale or
 87 retail sale or lease, its true and actual value shall be established in
 88 relation to its cost of development, production and installation and shall
 89 reflect depreciation in accordance with the schedules provided in
 90 subdivisions (3) to (6), inclusive, of this subsection. The provisions of
 91 this subsection shall not apply to property owned by a public service
 92 company, as defined in section 16-1.

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

95 (A) Group I: Computer and peripheral hardware, including, but not
 96 limited to, personal computers, workstations, terminals, storage
 97 devices, printers, scanners, computer peripherals and networking
 98 equipment:

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

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

T9		Depreciated Value
T10		As Percentage
T11	Assessment Year	Of Acquisition

T12	Following Acquisition	Cost Basis
T13	First year	Ninety per cent
T14	Second year	Sixty per cent
T15	Third year	Forty per cent
T16	Fourth year	Twenty per cent
T17	Fifth year and thereafter	Ten per cent

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

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

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

T27		Depreciated Value
T28		As Percentage
T29	Assessment Year	Of Acquisition
T30	Following Acquisition	Cost Basis
T31	First year	Ninety per cent
T32	Second year	Eighty per cent
T33	Third year	Seventy per cent
T34	Fourth year	Sixty per cent

T35	Fifth year	Fifty per cent
T36	Sixth year	Forty per cent
T37	Seventh year	Thirty per cent
T38	Eighth year and thereafter	Twenty per cent

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

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

112 (7) For assessment years commencing on or after October 1, 2023, the
 113 following schedule of depreciation shall be applicable with respect to
 114 motor vehicles other than those used for commercial purposes based on
 115 the manufacturer's suggested retail price of such motor vehicles,
 116 provided no motor vehicle shall be valued at an amount less than five
 117 hundred dollars:

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

T56	Year three	Seventy per cent
T57	Year four	Sixty-five per cent
T58	Year five	Sixty per cent
T59	Year six	Fifty-five per cent
T60	Year seven	Fifty per cent
T61	Year eight	Forty-five per cent
T62	Year nine	Forty per cent
T63	Year ten	Thirty-five per cent
T64	Year eleven	Thirty per cent
T65	Year twelve	Twenty-five per cent
T66	Year thirteen	Twenty per cent
T67	Year fourteen	Fifteen per cent
T68	Years fifteen [to nineteen] <u>and beyond</u>	Ten per cent
T69	[Years twenty and beyond]	[Not less than
T70		five hundred dollars]

118 (8) The present true and actual value of leased personal property
119 other than motor vehicles shall be determined in accordance with the
120 provisions of this subdivision. Such value for any assessment year shall
121 be established in relation to the original selling price for self-
122 manufactured property or acquisition cost for acquired property and
123 shall reflect depreciation in accordance with the schedules provided in
124 subdivisions (3) to (6), inclusive, of this subsection. If the assessor is
125 unable to determine the original selling price of leased personal
126 property other than a motor vehicle, the present true and actual value
127 thereof shall be its current selling price.

128 (9) With respect to any personal property which is prohibited by law
129 from being sold, the present true and actual value of such property shall
130 be established with respect to such property's original manufactured
131 cost increased by a ratio the numerator of which is the total proceeds
132 from the manufacturer's salable equipment sold and the denominator of
133 which is the total cost of the manufacturer's salable equipment sold.

134 Such value shall then be depreciated in accordance with the appropriate
135 schedule in this subsection.

136 (10) The schedules of depreciation set forth in subdivisions (3) to (6),
137 inclusive, of this subsection shall not be used with respect to motor
138 vehicles, videotapes, horses or other taxable livestock or electric
139 cogenerating equipment.

140 (11) If the assessor determines that the value of any item of personal
141 property, other than a motor vehicle valued pursuant to subdivision (7)
142 of this subsection, produced by the application of the schedules set forth
143 in this subsection does not accurately reflect the present true and actual
144 value of such item, the assessor shall adjust such value to reflect the
145 present true and actual value of such item.

146 (12) Nothing in this subsection shall prevent any taxpayer from
147 appealing any assessment, except the valuation of a motor vehicle
148 pursuant to subdivision (7) of this subsection, made pursuant to this
149 subsection if such assessment does not accurately reflect the present true
150 and actual value of any item of such taxpayer's personal property.

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

154 (a) ["Municipality", whenever] As used in this section, "municipality"
155 includes each town, consolidated town and city, and consolidated town
156 and borough, and "commercial purpose" means the carriage of persons,
157 merchandise, freight or property for any fare, fee, rate, charge or
158 consideration, in connection with a business enterprise or other
159 undertaking intended for profit or not for profit.

160 (b) [(1)] For assessment years commencing prior to October 1, 2023,
161 no person required by law to file an annual declaration of personal
162 property shall include in such declaration motor vehicles that are
163 registered in the office of the state Commissioner of Motor Vehicles.
164 With respect to any vehicle subject to taxation in a town other than the

165 town in which such vehicle is registered, pursuant to section 12-71, as
166 amended by this act, information concerning such vehicle may be
167 included in a declaration filed pursuant to this section or section 12-43,
168 or on a report filed pursuant to section 12-57a.

169 [(2) For assessment years commencing on or after October 1, 2023,
170 any person required to file an annual declaration of tangible personal
171 property shall include in such declaration the motor vehicle listing,
172 pursuant to subdivision (2) of subsection (f) of section 12-71, of any
173 motor vehicle owned by such person. If, after the annual deadline for
174 filing a declaration, a motor vehicle is deemed personal property by the
175 assessor, such motor vehicle shall be added to the declaration of the
176 owner of such vehicle or included on a new declaration if no declaration
177 was submitted in the prior year. The value of the motor vehicle shall be
178 determined pursuant to section 12-63. If applicable, the value of the
179 motor vehicle for the current assessment year shall be prorated pursuant
180 to section 12-71b, and shall not be considered omitted property, as
181 defined in section 12-53, or subject to a penalty pursuant to subsection
182 (f) of this section.]

183 (c) [The] (1) For assessment years commencing prior to October 1,
184 2023, the annual declaration of the tangible personal property owned
185 [by such person] on the assessment date by any person required by law
186 to file such declaration, shall include, but is not limited to, the following
187 property: Machinery used in mills and factories, cables, wires, poles,
188 underground mains, conduits, pipes and other fixtures of water, gas,
189 electric and heating companies, leasehold improvements classified as
190 other than real property and furniture and fixtures of stores, offices,
191 hotels, restaurants, taverns, halls, factories and manufacturers. Tangible
192 personal property does not include a sign placed on a property
193 indicating that the property is for sale or lease. [On and after October 1,
194 2023, tangible personal property shall include motor vehicles listed on
195 the schedule of motor vehicle plate classes recommended pursuant to
196 section 12-71d.] Commercial or financial information in any declaration
197 filed under this section, except for commercial or financial information
198 which concerns motor vehicles, shall not be open for public inspection

199 but may be disclosed to municipal officers for tax collection purposes.

200 (2) For assessment years commencing on or after October 1, 2023, the
201 annual declaration of the tangible personal property owned on the
202 assessment date by any person required by law to file such declaration
203 shall include, but is not limited to, the following property: Machinery
204 used in mills and factories, cables, wires, poles, underground mains,
205 conduits, pipes and other fixtures of water, gas, electric and heating
206 companies, leasehold improvements classified as other than real
207 property and furniture and fixtures of stores, offices, hotels, restaurants,
208 taverns, halls, factories and manufacturers and motor vehicles used for
209 commercial purposes. Tangible personal property does not include a
210 sign placed on a property indicating that the property is for sale or lease.
211 Commercial or financial information in any declaration filed under this
212 section, except for commercial or financial information which concerns
213 motor vehicles, shall not be open for public inspection but may be
214 disclosed to municipal officers for tax collection purposes.

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

219 (e) Any person required by law to file an annual declaration of
220 personal property may sign and file such declaration electronically,
221 provided the municipality in which such declaration is to be filed (1) has
222 the technological ability to accept electronic signatures, and (2) agrees
223 to accept electronic signatures for annual declarations of personal
224 property.

225 (f) (1) Any person who fails to file a declaration of personal property
226 on or before the first day of November, or on or before the extended
227 filing date as granted by the assessor pursuant to section 12-42 shall be
228 subject to a penalty equal to twenty-five per cent of the assessment of
229 such property; (2) any person who files a declaration of personal
230 property in a timely manner, but has omitted property, as defined in

231 section 12-53, as amended by this act, shall be subject to a penalty equal
232 to twenty-five per cent of the assessment of such omitted property. The
233 penalty shall be added to the grand list by the assessor of the town in
234 which such property is taxable; and (3) any declaration received by the
235 municipality to which it is due that is in an envelope bearing a postmark,
236 as defined in section 1-2a, showing a date within the allowed filing
237 period shall not be deemed to be delinquent.

238 Sec. 5. Section 12-53 of the general statutes is repealed and the
239 following is substituted in lieu thereof (*Effective October 1, 2023, and*
240 *applicable to assessment years commencing on or after October 1, 2023*):

241 (a) For purposes of this section: (1) "Omitted property" means
242 property for which complete information is not included in the
243 declaration required to be filed by law with respect to (A) the total
244 number and type of all items subject to taxation, (B) the true original cost
245 and year acquired of all such items, or (C) on or after October 1, 2023,
246 the [manufacturer's suggested retail price] true original cost of a motor
247 vehicle plus any applicable after-market [alterations] modifications or
248 additions to such motor vehicle, (2) "books", "papers", "documents" and
249 "other records" includes, but is not limited to, federal tax forms relating
250 to the acquisition and cost of fixed assets, general ledgers, balance
251 sheets, disbursement ledgers, fixed asset and depreciation schedules,
252 financial statements, invoices, operating expense reports, capital and
253 operating leases, conditional sales agreements and building or leasehold
254 ledgers, and (3) "designee of an assessor" means a Connecticut
255 municipal assessor certified in accordance with subsection (b) of section
256 12-40a, a certified public accountant, a revaluation company certified in
257 accordance with section 12-2c for the valuation of personal property, or
258 an individual certified as a revaluation company employee in
259 accordance with section 12-2b for the valuation of personal property.

260 (b) During the period prescribed by law for the completion of their
261 duties the assessor or board of assessors of each town shall add to the
262 declaration of each taxpayer any taxable property which they have
263 reason to believe is owned by such taxpayer and has been omitted from

264 such declaration. The property so added shall be assessed at the
265 percentage of the actual valuation thereof, as determined by the assessor
266 or board of assessors in accordance with the provisions of sections 12-63,
267 as amended by this act, and 12-71, as amended by this act, from the best
268 information the assessor or board of assessors can obtain, and
269 twenty-five per cent of the assessment of such omitted property shall be
270 added thereto. The assessor or board of assessors shall notify such
271 person, in accordance with section 12-55, of any such increase in the
272 assessed valuation.

273 (c) (1) The assessor or board of assessors may perform an audit or
274 require a designee of the assessor to perform an audit of any personal
275 property required to be declared pursuant to section 12-40 or section 12-
276 43. The assessor shall give notice in writing to the owner, custodian or
277 other person having knowledge of any such property or the valuation
278 thereof, of the time and place of such audit with respect to such
279 property. Such notice shall be placed in the hands of such person or left
280 at such person's usual place of residence or business or shall be sent to
281 such person by registered or certified mail at the last-known place of
282 residence or business not later than three years following the assessment
283 date for which such declaration was required to be filed. Such notice
284 shall direct the person named therein to appear before the assessor or
285 board of assessors, or before a designee of said assessor, with books of
286 account, papers, documents and other records for examination under
287 oath relative to any such property or the valuation thereof. The
288 methodologies used to determine the value of such property during
289 such audit shall remain consistent with the methodologies requested by
290 the assessor to determine the value of such property for the grand list
291 year to which such audit or audits relate.

292 (2) All taxable property, discovered during such audit and not
293 declared by the owner as required by law, shall be added to the owner's
294 declaration by such assessor or board of assessors at the percentage of
295 its actual valuation, as determined by the assessor or board of assessors
296 in accordance with the provisions of sections 12-63, as amended by this
297 act, and 12-71, as amended by this act, and twenty-five per cent of such

298 assessment shall be added thereto. If personal property is discovered
299 during such audit to have been omitted, as defined in subsection (a) of
300 this section, by the taxpayer, the difference between the value originally
301 determined by the assessor and that determined as a result of the audit,
302 shall be added to the taxpayer's declaration by the assessor at the
303 percentage of its actual valuation pursuant to sections 12-63, as
304 amended by this act, and 12-71, as amended by this act, plus twenty-five
305 per cent of the assessment of such omitted property.

306 (3) Notwithstanding the provisions of sections 12-57 and 12-129, if
307 any property is discovered during such audit to be listed in error by the
308 owner, it shall be removed from such owner's declaration by the
309 assessor or board of assessors.

310 (4) No person shall be excused from giving testimony or producing
311 books of account, papers, documents and other records on the ground
312 that such testimony and such production of documents will tend to
313 incriminate such person, but such testimony and such production of
314 documentary evidence shall not be used in any criminal proceeding
315 against such person. Any person who fails to appear at the time and
316 place of such audit as designated in such notice, or, having appeared,
317 refuses to answer any pertinent question or who fails to produce the
318 books, papers or other documents mentioned in such notice, shall be
319 guilty of a class D misdemeanor. All property which the assessor or
320 board of assessors believes should have been declared for taxation and
321 was not declared and concerning which sufficient information cannot
322 be obtained by them at such hearing, or any adjournment thereof, shall
323 be added to the list at such percentage of the actual valuation thereof
324 from the best information obtainable by the assessor or board of
325 assessors and twenty-five per cent shall be added to such assessment.

326 (d) If the assessor or board of assessors of any town adds property to
327 the declaration of any person or makes out a declaration for any person
328 not filing a declaration or increases or decreases the valuation of any
329 taxable property under the provisions of subsection (c) of this section,
330 they shall, within thirty days of the completion of an audit under said

331 subsection (c), give such person notice in writing by mailing the same,
332 postage prepaid, to such person's last-known address and the same shall
333 be held to be sufficient. Such notice shall include, but not be limited to,
334 an accounting of the additions or deletions segregated by the categories
335 of personal property on the declaration used by personal property
336 owners in said town, a revised copy of the declaration reflecting the
337 changes determined at such audit and information describing the
338 manner in which an appeal may be filed with the board of assessment
339 appeals.

340 (e) Any person claiming to be aggrieved by the action of the assessor
341 or board of assessors under this section may appeal the doings of the
342 assessor or board of assessors to the board of assessment appeals and
343 the Superior Court as otherwise provided in this chapter, provided such
344 appeal shall be extended in time to the next succeeding board of
345 assessment appeals if the statutory period for the meeting of such board
346 has passed. Any person intending to so appeal to the board of
347 assessment appeals may indicate that taxes paid by such person for any
348 additional assessment added in accordance with this section, during the
349 pendency of such appeal, are paid "under protest" and thereupon such
350 person shall not be liable for any interest on the taxes based upon such
351 additional assessment, provided (1) such person shall have paid not less
352 than seventy-five per cent of the amount of the taxes resulting from such
353 additional assessment within the time specified and (2) the board of
354 assessment appeals reduces the valuation of property or removes items
355 of property from the list of such person so that there is no tax liability
356 related to such additional assessment.

357 (f) Upon receipt of notice from the assessor or board of assessors of
358 the addition of property to the declaration of any owner, or an increase
359 in the assessment of any property included in such owner's declaration,
360 the tax collector of the town shall, if such notice is received after the
361 normal billing date, not later than thirty days thereafter mail or hand a
362 bill to such owner based upon the addition of property to said owner's
363 declaration or the increase in the assessment of any property that had
364 been included in such owner's declaration added by the assessor or

365 board of assessors. Such tax shall be due and payable and collectible as
366 other municipal taxes and subject to the same liens and processes of
367 collection, except that (1) such tax for the current fiscal year shall be due
368 and payable in an initial or single installment due and payable not
369 sooner than thirty days after the date such bill is mailed or handed to
370 such owner and in any remaining, regular installments as the same are
371 due and payable, and the several installments of the tax so due and
372 payable, shall be equal, and (2) such tax for any prior fiscal year shall be
373 payable not sooner than thirty days after the date such bill is mailed or
374 delivered to such owner and shall include interest from the date or dates
375 such tax for the corresponding grand list would have been due.

376 Sec. 6. Subsection (f) of section 12-71 of the general statutes is repealed
377 and the following is substituted in lieu thereof (*Effective October 1, 2023,*
378 *and applicable to assessment years commencing on or after October 1, 2023*):

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

386 (2) (A) For assessment years commencing on or after October 1, 2023,
387 each municipality shall list registered motor vehicles [registered and
388 classified in accordance with section 12-71d] used for commercial
389 purposes, and such motor vehicles shall be valued in [the same manner
390 as motor vehicles valued pursuant to section 12-63] accordance with
391 section 12-71d, as amended by this act. As used in this subsection,
392 "commercial purpose" means the carriage of persons, merchandise,
393 freight or property for any fare, fee, rate, charge or consideration, in
394 connection with a business enterprise or other undertaking intended for
395 profit or not for profit.

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

397 [unregistered motor vehicle or motor vehicle that is not used or capable
398 of being used that is located in a municipality in this state] motor vehicle
399 that is subject to property taxation pursuant to subsection (g) of section
400 12-71b, as amended by this act, shall be listed and valued in [the manner
401 described in subparagraph (A) of this subdivision] accordance with
402 section 12-71d, as amended by this act.

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

424 (B) For assessment years commencing on or after October 1, 2023, any
425 motor vehicle subject to taxation in this state in accordance with the
426 provisions of this subsection shall be set in the list of the town where
427 such vehicle in the normal course of operation most frequently leaves
428 from and returns to or in which it remains. It shall be presumed that any
429 such motor vehicle most frequently leaves from and returns to or
430 remains in the town in which the owner of such vehicle resides, unless

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

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

459 (5) (A) For assessment years commencing prior to October 1, 2023,
460 notwithstanding any provision of subdivision (3) of this subsection: (i)
461 Any registered motor vehicle that is assigned to an employee of the
462 owner of such vehicle for the exclusive use of such employee and which,
463 in the normal course of operation most frequently leaves from and
464 returns to or remains in such employee's town of residence, shall be set

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

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

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

523 (6) The owner of a motor vehicle or motor home subject to taxation in
524 accordance with the provisions of subdivision (5) of this subsection in a
525 town other than the town in which such owner resides may register such
526 motor vehicle or motor home in the town in which such motor vehicle
527 or motor home is subject to taxation.

528 (7) (A) For assessment years commencing prior to October 1, 2023,
529 information concerning any vehicle subject to taxation in a town other
530 than the town in which it is registered may be included on any
531 declaration or report filed pursuant to section 12-41, as amended by this
532 act, 12-43 or 12-57a. If a motor vehicle or snowmobile is registered in a

533 town in which it is not subject to taxation, pursuant to the provisions of
534 subdivision (5) of this subsection, the assessor of the town in which such
535 vehicle is subject to taxation shall notify the assessor of the town in
536 which such vehicle is registered of the name and address of the owner
537 of such motor vehicle or snowmobile, the vehicle identification number
538 and the town in which such vehicle is subject to taxation. The assessor
539 of the town in which said vehicle is registered and the assessor of the
540 town in which said vehicle is subject to taxation shall cooperate in
541 administering the provisions of this section concerning the listing of
542 such vehicle for property tax purposes.

543 (B) For assessment years commencing on or after October 1, 2023,
544 information concerning any motor vehicle or motor home subject to
545 taxation in a town other than the town in which it is registered may be
546 included on any declaration or report filed pursuant to section 12-41, as
547 amended by this act, 12-43 or 12-57a. If a motor vehicle or motor home
548 is listed in a town in which it is not subject to taxation, pursuant to the
549 provisions of subdivision (5) of this subsection, the assessor of the town
550 in which such motor vehicle or motor home is listed shall notify the
551 assessor of the town in which such motor vehicle or motor home is listed
552 of the name and address of the owner of such motor vehicle or motor
553 home, the vehicle identification number and the town in which such
554 motor vehicle or motor home is taxed. The assessor of the town in which
555 said motor vehicle or motor home is registered and the assessor of the
556 town in which said motor vehicle or motor home is listed shall cooperate
557 in administering the provisions of this section concerning the listing of
558 such motor vehicle or motor home for property tax purposes.

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

562 (a) (1) For assessment years commencing prior to October 1, 2023, any
563 person who owns a motor vehicle which is not registered with the
564 Commissioner of Motor Vehicles on the first day of October in any
565 assessment year and which is registered subsequent to said first day of

566 October but prior to the first day of August in such assessment year shall
567 be liable for the payment of property tax with respect to such motor
568 vehicle in the town where such motor vehicle is subject to property tax,
569 in an amount as hereinafter provided, on the first day of January
570 immediately subsequent to the end of such assessment year. The
571 property tax payable with respect to such motor vehicle on said first day
572 of January shall be in the amount which would be payable if such motor
573 vehicle had been entered in the taxable list of the town where such
574 motor vehicle is subject to property tax on the first day of October in
575 such assessment year if such registration occurs prior to the first day of
576 November. If such registration occurs on or after the first day of
577 November but prior to the first day of August in such assessment year,
578 such tax shall be a pro rata portion of the amount of tax payable if such
579 motor vehicle had been entered in the taxable list of such town on
580 October first in such assessment year to be determined (A) by a ratio,
581 the numerator of which shall be the number of months from the date of
582 such registration, including the month in which registration occurs, to
583 the first day of October next succeeding and the denominator of which
584 shall be twelve, or (B) upon the affirmative vote of the legislative body
585 of the municipality, by a ratio the numerator of which shall be the
586 number of days from the date of such registration, including the day on
587 which the registration occurs, to the first day of October next succeeding
588 and the denominator of which shall be three hundred sixty-five. For
589 purposes of this section the term "assessment year" means the period of
590 twelve full months commencing with October first each year.

591 (2) For assessment years commencing on or after October 1, 2023, any
592 [person who owns a motor vehicle which is not] motor vehicle that is
593 not used for a commercial purpose, including any motor vehicle that is
594 owned by an individual or a leasing company, or registered with the
595 Commissioner of Motor Vehicles on the first day of October in any
596 assessment year, [and which] that is registered subsequent to said first
597 day of October but prior to the [first day of April] last day of September
598 in such assessment year, shall be added to the current grand list by the
599 assessor. The owner of such motor vehicle shall be liable for the payment

600 of property tax with respect to such motor vehicle in the town where
601 such motor vehicle is subject to property tax, in an amount as hereinafter
602 provided, [on the first day of July in such assessment year. Any person
603 who owns a motor vehicle which is registered with the Commissioner
604 of Motor Vehicles on or after the first day of April in any assessment
605 year but prior to the first day of October next succeeding shall be liable
606 for the payment of property tax with respect to such motor vehicle in
607 the town where such motor vehicle is subject to property tax, in an
608 amount hereinafter provided, on the first day of January immediately
609 subsequent to the end of such assessment year.] The property tax
610 payable with respect to a motor vehicle described in this subdivision
611 shall be in the amount which would be payable if such motor vehicle
612 had been entered into the taxable list of the town where such motor
613 vehicle is subject to property tax on the first day of October in such
614 assessment year if such registration occurs prior to the first day of
615 November. If such registration occurs on or after the first day of
616 November but prior to the first day of October next succeeding, such tax
617 shall be a pro rata portion of the amount of tax payable if such motor
618 vehicle had been entered in the taxable list of such town on October first
619 in such assessment year to be determined (A) by a ratio, the numerator
620 of which shall be the number of months from the date of such
621 registration, including the month in which registration occurs, to the
622 first day of October next succeeding and the denominator of which shall
623 be twelve, or (B) upon the affirmative vote of the legislative body of the
624 municipality, by a ratio the numerator of which shall be the number of
625 days from the date of such registration, including the day on which the
626 registration occurs, to the first day of October next succeeding and the
627 denominator of which shall be three hundred sixty-five. For the
628 purposes of this section, "leasing company" means an entity that
629 regularly provides the use of property through consumer rental
630 agreements and to whom an obligation is payable.

631 (b) (1) For assessment years commencing prior to October 1, 2023,
632 whenever any person who owns a motor vehicle which has been entered
633 in the taxable list of the town where such motor vehicle is subject to

634 property tax in any assessment year and who, subsequent to the first
635 day of October in such assessment year but prior to the first day of
636 August in such assessment year, replaces such motor vehicle with
637 another motor vehicle, hereinafter referred to as the replacement
638 vehicle, which vehicle may be in a different classification for purposes
639 of registration than the motor vehicle replaced, and provided one of the
640 following conditions is applicable with respect to the motor vehicle
641 replaced: (A) The unexpired registration of the motor vehicle replaced
642 is transferred to the replacement vehicle, (B) the motor vehicle replaced
643 was stolen or totally damaged and proof concerning such theft or total
644 damage is submitted to the assessor in such town, or (C) the motor
645 vehicle replaced is sold by such person within forty-five days
646 immediately prior to or following the date on which such person
647 acquires the replacement vehicle, such person shall be liable for the
648 payment of property tax with respect to the replacement vehicle in the
649 town in which the motor vehicle replaced is subject to property tax, in
650 an amount as hereinafter provided, on the first day of January
651 immediately subsequent to the end of such assessment year. If the
652 replacement vehicle is replaced by such person with another motor
653 vehicle prior to the first day of August in such assessment year, the
654 replacement vehicle shall be subject to property tax as provided in this
655 subsection and such other motor vehicle replacing the replacement
656 vehicle, or any motor vehicle replacing such other motor vehicle in such
657 assessment year, shall be deemed to be the replacement vehicle for
658 purposes of this subsection and shall be subject to property tax as
659 provided herein. The property tax payable with respect to the
660 replacement vehicle on said first day of January shall be the amount by
661 which (i) is in excess of (ii) as follows: (i) The property tax which would
662 be payable if the replacement vehicle had been entered in the taxable list
663 of the town in which the motor vehicle replaced is subject to property
664 tax on the first day of October in such assessment year if such
665 registration occurs prior to the first day of November, however if such
666 registration occurs on or after the first day of November but prior to the
667 first day of August in such assessment year, such tax shall be a pro rata
668 portion of the amount of tax payable if such motor vehicle had been

669 entered in the taxable list of such town on October first in such
670 assessment year to be determined by a ratio, the numerator of which
671 shall be the number of months from the date of such registration,
672 including the month in which registration occurs, to the first day of
673 October next succeeding and the denominator of which shall be twelve,
674 provided if such person, on said first day of October, was entitled to any
675 exemption under section 12-81, as amended by this act, which was
676 allowed in the assessment of the motor vehicle replaced, such
677 exemption shall be allowed for purposes of determining the property
678 tax payable with respect to the replacement vehicle as provided herein;
679 (ii) the property tax payable by such person with respect to the motor
680 vehicle replaced, provided if the replacement vehicle is registered
681 subsequent to the thirty-first day of October but prior to the first day of
682 August in such assessment year such property tax payable with respect
683 to the motor vehicle replaced shall, for purposes of the computation
684 herein, be deemed to be a pro rata portion of such property tax to be
685 prorated in the same manner as the amount of tax determined under (i)
686 above.

687 (2) For assessment years commencing on or after October 1, 2023,
688 [whenever any person who owns a motor vehicle which] any motor
689 vehicle that is not used for a commercial purpose, including any motor
690 vehicle that is owned by an individual or a leasing company, and has
691 been entered in the taxable list of the town where such motor vehicle is
692 subject to property tax in any assessment year and who, subsequent to
693 the first day of October in such assessment year but prior to the [first
694 day of April] last day of September in such assessment year, replaces
695 such motor vehicle with another motor vehicle, hereinafter referred to
696 as the replacement vehicle, which vehicle may be in a different
697 classification for purposes of registration than the motor vehicle
698 replaced, and provided one of the following conditions is applicable
699 with respect to the motor vehicle replaced: (A) The unexpired
700 registration of the motor vehicle replaced is transferred to the
701 replacement vehicle, (B) the motor vehicle replaced was stolen or totally
702 damaged and proof concerning such theft or total damage is submitted

703 to the assessor in such town, or (C) the motor vehicle replaced is sold by
704 such person within forty-five days immediately prior to or following the
705 date on which such person acquires the replacement vehicle, such motor
706 vehicle shall be added by the assessor to the current grand list and such
707 person shall be liable for the payment of property tax with respect to the
708 replacement vehicle in the town in which the motor vehicle replaced is
709 subject to property tax pursuant to subdivision [(4)] (3) of this
710 subsection, [, on the first day of July in such assessment year.] If a
711 replacement vehicle is replaced by the owner of such replacement
712 vehicle prior to the first day of October next succeeding such assessment
713 year, the replacement vehicle shall be added by the assessor to the
714 current grand list and subject to property tax as provided in this
715 subdivision, [and such other] Any motor vehicle replacing [the] a
716 replacement vehicle, or any motor vehicle replacing such other motor
717 vehicle in such assessment year, shall be deemed to be the replacement
718 vehicle for purposes of this subdivision.

719 [(3) For assessment years commencing on or after October 1, 2023,
720 whenever any person who owns a motor vehicle which has been entered
721 into the taxable list of the town where such motor vehicle is subject to
722 property tax in any assessment year and who, on or after the first day of
723 April of such assessment year but prior to the first day of October next
724 succeeding, replaces such motor vehicle with another motor vehicle,
725 hereinafter referred to as the replacement vehicle, which vehicle may be
726 in a different classification for purposes of registration than the motor
727 vehicle replaced, and provided one of the following conditions is
728 applicable with respect to the motor vehicle replaced: (A) The unexpired
729 registration of the motor vehicle replaced is transferred to the
730 replacement vehicle, (B) the motor vehicle replaced was stolen or totally
731 damaged and proof concerning such theft or total damage is submitted
732 to the assessor in such town, or (C) the motor vehicle replaced is sold by
733 such person within forty-five days immediately prior to or following the
734 date on which such person acquires the replacement vehicle, such
735 person shall be liable for the payment of property tax with respect to the
736 replacement vehicle in the town in which the motor vehicle replaced is

737 subject to property tax pursuant to subdivision (4) of this subsection, on
738 the first day of January immediately succeeding such assessment year.
739 If a replacement vehicle is replaced by the owner of such replacement
740 vehicle prior to the first day of October next succeeding such assessment
741 year, the replacement vehicle shall be subject to property tax as
742 provided in this subdivision and such other motor vehicle replacing the
743 replacement vehicle, or any motor vehicle replacing such other motor
744 vehicle in such assessment year, shall be deemed to be the replacement
745 vehicle for purposes of this subdivision.]

746 ~~[(4)]~~ (3) The property tax payable with respect to a replacement
747 vehicle described in subdivision (2) [or (3)] of this subsection shall be
748 the amount by which (A) is in excess of (B) as follows: (A) The property
749 tax which would be payable if the replacement vehicle had been entered
750 in the taxable list of the town in which the motor vehicle replaced is
751 subject to property tax on the first day of October in such assessment
752 year if such registration occurs prior to the first day of November,
753 however, if such registration occurs on or after the first day of
754 November but prior to the first day of October next succeeding, such tax
755 shall be a pro rata portion of the amount of tax payable if such motor
756 vehicle had been entered in the taxable list of such town on October first
757 in such assessment year to be determined by ratio, the numerator of
758 which shall be the number of months from the date of such registration,
759 including the month in which registration occurs, to the first day of
760 October next succeeding and the denominator of which shall be twelve,
761 provided if such person, on said first day of October, was entitled to any
762 exemption under section 12-81, as amended by this act, which was
763 allowed in the assessment of the motor vehicle replaced, such
764 exemption shall be allowed for purposes of determining the property
765 tax payable with respect to the replacement vehicle as provided herein;
766 (B) the property tax payable by such person with respect to the motor
767 vehicle replaced, provided if the replacement vehicle is registered
768 subsequent to the thirty-first day of October but prior to the first day of
769 October next succeeding such property tax payable with respect to the
770 motor vehicle replaced shall, for purposes of the computation herein, be

771 deemed to be a pro rata portion of such property tax to be prorated in
772 the same manner as the amount of tax determined under subparagraph
773 (A) [above] of this subdivision.

774 (c) [(1)] For assessment years commencing prior to October 1, 2023,
775 any person who owns a commercial motor vehicle which has been
776 temporarily registered at any time during any assessment year and
777 which has not during such period been entered in the taxable list of any
778 town in the state for purposes of the property tax and with respect to
779 which no permanent registration has been issued during such period,
780 shall be liable for the payment of property tax with respect to such motor
781 vehicle in the town where such motor vehicle is subject to property tax
782 on the first day of January immediately following the end of such
783 assessment year, in an amount as hereinafter provided. The property tax
784 payable shall be in the amount which would be payable if such motor
785 vehicle had been entered in the taxable list of the town where such
786 motor vehicle is subject to property tax on the first day of October in
787 such assessment year.

788 [(2)] For assessment years commencing on or after October 1, 2023,
789 any person who owns a commercial motor vehicle which has been
790 temporarily registered at any time during any assessment year and
791 which has not during such period been entered in the taxable list of any
792 town in the state for purposes of the property tax and with respect to
793 which no permanent registration has been issued during such period,
794 shall be liable for the payment of property tax with respect to such motor
795 vehicle in the town where such motor vehicle is subject to property tax
796 on the first day of July of such assessment year or the first day of January
797 immediately following such assessment year, as applicable, pursuant to
798 subdivisions (2) and (3) of subsection (b) of this section. The property
799 tax payable shall be in the amount which would be payable if such
800 motor vehicle had been entered in the taxable list of the town where
801 such motor vehicle is subject to property tax on the first day of October
802 in such assessment year.]

803 (d) Any motor vehicle subject to property tax as provided in this

804 section shall, except as otherwise provided in subsection (b) of this
805 section, be subject to such property tax in the town in which such motor
806 vehicle was [last] first registered in the current assessment year. [ending
807 immediately preceding the day on which such property tax is payable
808 as provided in this section.]

809 (e) Whenever any motor vehicle subject to property tax as provided
810 in this section has been replaced by the owner with another motor
811 vehicle in the assessment year immediately preceding the day on which
812 such property tax is payable, each such motor vehicle shall be subject to
813 property tax as provided in this section.

814 (f) Upon receipt by the assessor in any town of notice from the
815 Commissioner of Motor Vehicles, in a manner as prescribed by said
816 commissioner, with respect to any motor vehicle subject to property tax
817 in accordance with the provisions of this section and which has not been
818 entered in the taxable grand list of such town, such assessor shall
819 determine the value of such motor vehicle for purposes of property tax
820 assessment and shall add such value to the taxable grand list in such
821 town for the immediately preceding assessment date and the tax
822 thereon shall be levied and collected by the tax collector. Such property
823 tax shall be payable not later than the first day of [(1)] February
824 following the first day of January on which the owner of such motor
825 vehicle becomes liable for the payment of property tax [, for assessment
826 years commencing prior to October 1, 2023, and (2) the month
827 succeeding the month in which such property tax became due and
828 payable, for assessment years commencing on or after October 1, 2023,]
829 with respect to such motor vehicle in accordance with the provisions of
830 this section, subject to any determination in accordance with section 12-
831 142 that such tax shall be due and payable in installments. [Said] For
832 assessment years commencing on or after October 1, 2023, an owner
833 may appeal the assessment of [such] any motor vehicle not used for a
834 commercial purpose, as determined by the assessor in accordance with
835 this subsection, to the board of assessment appeals [next succeeding the
836 date on which the tax based on such assessment is payable] pursuant to
837 section 12-110, as amended by this act, and thereafter, to the Superior

838 Court as provided in section 12-117a. If the amount of such tax is
839 reduced upon appeal, the portion thereof which has been paid in excess
840 of the amount determined to be due upon appeal shall be refunded to
841 said owner.

842 (g) Any motor vehicle which is not registered in this state shall be
843 subject to property tax in this state if such motor vehicle in the normal
844 course of operation most frequently leaves from and returns to or
845 remains in one or more points within this state, and such motor vehicle
846 shall be subject to such property tax in the town within which such
847 motor vehicle in the normal course of operation most frequently leaves
848 from and returns to or remains, provided when the owner of such motor
849 vehicle is a resident in any town in the state, it shall be presumed that
850 such motor vehicle most frequently leaves from and returns to or
851 remains in such town unless evidence, satisfactory to the assessor in
852 such town, is submitted to the contrary.

853 (h) For the purposes of this section, "commercial purpose" means the
854 carriage of persons, merchandise, freight or property for any fare, fee,
855 rate, charge or consideration, in connection with a business enterprise
856 or other undertaking intended for profit or not for profit.

857 Sec. 8. Section 12-71c of the general statutes is repealed and the
858 following is substituted in lieu thereof (*Effective October 1, 2023, and*
859 *applicable to assessment years commencing on or after October 1, 2023*):

860 (a) Any person who is liable for property tax in any assessment year
861 in respect to a motor vehicle which in such assessment year is (1) sold
862 by such person with ownership thereof transferred to the purchaser, (2)
863 totally damaged, (3) stolen from such person and not recovered or (4)
864 removed from this state and registered in another state by such person
865 who concurrently ceases to be a resident of this state, shall be entitled to
866 a property tax credit in the town in which such person is liable for
867 property tax in respect to such motor vehicle to be applied against any
868 property tax for which such person is liable in such town in the
869 assessment year in which such motor vehicle is sold, damaged, stolen

870 or removed and registered as provided in this section, or in the
871 assessment year next following. Such property tax credit shall be a pro
872 rata portion of the tax payable in respect to such motor vehicle for the
873 assessment year in which it is so sold, damaged, stolen or removed and
874 registered to be determined by a ratio, the numerator of which shall be
875 the number of full months from the date such motor vehicle is so sold,
876 damaged, stolen or removed and registered, to the first day of October
877 next succeeding and the denominator of which shall be twelve,
878 provided (1) such credit shall not be allowed in such assessment year
879 next following if property tax paid in respect to such motor vehicle, for
880 the assessment year in which such motor vehicle is so sold, damaged,
881 stolen or removed and registered, is allowed in reduction of property
882 tax due in respect to another motor vehicle replacing such motor vehicle
883 as provided under subsection (b) of section 12-71b, as amended by this
884 act, or (2) in the event such credit is allowed in the assessment year in
885 which such motor vehicle is so sold, damaged, stolen or removed and
886 registered, the property tax paid in respect to such motor vehicle for
887 such assessment year shall not be allowed in reduction of property tax
888 due in respect to another motor vehicle replacing such motor vehicle as
889 provided under subsection (b) of section 12-71b, as amended by this act.

890 (b) Any person claiming a property tax credit, in accordance with
891 subsection (a) of this section, with respect to a motor vehicle [in
892 accordance with subsection (a) of this section] that is not used for a
893 commercial purpose, shall file with the assessor in the town in which
894 such person is entitled to such property tax credit, documentation
895 satisfactory to the assessor concerning the sale, total damage, theft or
896 removal and registration of such motor vehicle. [For assessment years
897 commencing prior to October 1, 2023, such] Such documentation shall
898 be filed not later than the thirty-first day of December immediately
899 following the end of the assessment year which next follows the
900 assessment year in which such motor vehicle was sold, damaged, stolen
901 or removed and registered. [For assessment years commencing on or
902 after October 1, 2023, such documentation shall be filed not later than
903 three years after the date upon which such tax was due and payable for

904 such motor vehicle.] Failure to file such claim and documentation as
905 prescribed herein shall constitute a waiver of the right to such property
906 tax credit. For the purposes of this subsection, "commercial purpose"
907 means the carriage of persons, merchandise, freight or property for any
908 fare, fee, rate, charge or consideration, in connection with a business
909 enterprise or other undertaking intended for profit or not for profit.

910 Sec. 9. Subdivision (74) of section 12-81 of the general statutes is
911 repealed and the following is substituted in lieu thereof (*Effective October*
912 *1, 2023, and applicable to assessment years commencing on or after October 1,*
913 *2023*):

914 (74) (A) (i) For a period not to exceed five assessment years following
915 the assessment year in which it is first registered, any new commercial
916 truck, truck tractor, tractor and semitrailer, and vehicle used in
917 combination therewith, which is used exclusively to transport freight for
918 hire and: Is either subject to the jurisdiction of the United States
919 Department of Transportation pursuant to Chapter 135 of Title 49,
920 United States Code, or any successor thereto, or would otherwise be
921 subject to said jurisdiction except for the fact that the vehicle is used
922 exclusively in intrastate commerce; has a gross vehicle weight rating in
923 excess of twenty-six thousand pounds; and prior to August 1, 1996, was
924 not registered in this state or in any other jurisdiction but was registered
925 in this state on or after said date. (ii) For a period not to exceed five
926 assessment years following the assessment year in which it is first
927 registered, any new commercial truck, truck tractor, tractor and
928 semitrailer, and vehicle used in combination therewith, not eligible
929 under subparagraph (A)(i) of this subdivision, that has a gross vehicle
930 weight rating in excess of fifty-five thousand pounds and was not
931 registered in this state or in any other jurisdiction but was registered in
932 this state on or after August 1, 1999. As used in this subdivision, "gross
933 vehicle weight rating" has the same meaning as provided in section 14-
934 1;

935 (B) Any person who on October first in any year holds title to or is
936 the registrant of a vehicle for which such person intends to claim the

937 exemption provided in this subdivision shall file with the assessor or
938 board of assessors in the municipality in which the vehicle is subject to
939 property taxation, on or before the first day of November in such year,
940 a written application claiming such exemption on a form prescribed by
941 the Secretary of the Office of Policy and Management. Such person shall
942 include information as to the make, model, year and vehicle
943 identification number of each such vehicle, and any appurtenances
944 attached thereto, in such application. The person holding title to or the
945 registrant of such vehicle for which exemption is claimed shall furnish
946 the assessor or board of assessors with such supporting documentation
947 as said secretary may require, including, but not limited to, evidence of
948 vehicle use, acquisition cost and registration. Failure to file such
949 application in this manner and form within the time limit prescribed
950 shall constitute a waiver of the right to such exemption for such
951 assessment year, unless an extension of time is allowed as provided in
952 section 12-81k. Such application shall not be required for any assessment
953 year following that for which the initial application is filed, provided if
954 the vehicle is modified, such modification shall be deemed a waiver of
955 the right to such exemption until a new application is filed and the right
956 to such exemption is established as required initially. With respect to
957 any vehicle for which the exemption under this subdivision has
958 previously been claimed in a town other than that in which the vehicle
959 is registered on any assessment date, the person shall not be entitled to
960 such exemption until a new application is filed and the right to such
961 exemption is established in said town;

962 [(C) With respect to any vehicle which is not registered on the first
963 day of October in any assessment year and which is registered
964 subsequent to said first day of October but prior to the first day of
965 August in such assessment year, the value of such vehicle for property
966 tax exemption purposes shall be a pro rata portion of the value
967 determined in accordance with subparagraph (D) of this subdivision, to
968 be determined by a ratio, the numerator of which shall be the number
969 of months from the date of such registration, including the month in
970 which registration occurs, to the first day of October next succeeding

971 and the denominator of which shall be twelve. For purposes of this
972 subdivision, "assessment year" means the period of twelve full months
973 commencing with October first each year;]

974 [(D)] (C) For assessment years commencing prior to October 1, 2023,
975 notwithstanding the provisions of section 12-71d, as amended by this
976 act, the assessor or board of assessors shall determine the value for each
977 vehicle with respect to which a claim for exemption under this
978 subdivision is approved, based on the vehicle's cost of acquisition,
979 including costs related to the modification of such vehicle, adjusted for
980 depreciation;

981 (D) For assessment years commencing on or after October 1, 2023, the
982 assessor or board of assessors shall determine the value for each vehicle
983 with respect to which a claim for exemption under this subdivision is
984 approved, based on the value calculated in accordance with section 12-
985 71d, as amended by this act. As used in this subdivision, "assessment
986 year" means the period of twelve full months commencing with October
987 first each year;

988 Sec. 10. Subdivision (82) of section 12-81 of the general statutes is
989 repealed and the following is substituted in lieu thereof (*Effective October*
990 *1, 2023, and applicable to assessment years commencing on or after October 1,*
991 *2023*):

992 (82) For assessment years commencing on or after October 1, 2023,
993 any snowmobile, all-terrain vehicle or [residential] utility trailer,
994 provided such property is [exclusively for personal use] not used for a
995 commercial purpose. As used in this subdivision, "commercial purpose"
996 means the carriage of persons, merchandise, freight or property for any
997 fare, fee, rate, charge or consideration, in connection with a business
998 enterprise or other undertaking intended for profit or not for profit.

999 Sec. 11. Subsection (a) of section 12-110 of the general statutes is
1000 repealed and the following is substituted in lieu thereof (*Effective July 1,*
1001 *2023*):

1002 (a) The board of assessment appeals in each town shall meet at least
 1003 once in the month of September, annually, provided any meeting in the
 1004 month of September shall be for the sole purpose of hearing appeals
 1005 related to the assessment of motor vehicles not used for commercial
 1006 purposes, and shall give notice of the time and place of such meetings
 1007 by posting it at least ten days before the first meeting in the office of the
 1008 town clerk, and publishing it in some newspaper published therein or,
 1009 if no newspaper is published in such town, in a newspaper having a
 1010 general circulation in such town. Such meetings shall be held on
 1011 business days, which may be Saturdays, the last not later than the last
 1012 business day in the month of September, on or before which date such
 1013 board shall complete the duties imposed upon it. For the purposes of
 1014 this subsection, "commercial purpose" means the carriage of persons,
 1015 merchandise, freight or property for any fare, fee, rate, charge or
 1016 consideration, in connection with a business enterprise or other
 1017 undertaking intended for profit or not for profit.

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

Sec. 6	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-71(f)
Sec. 7	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-71b
Sec. 8	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-71c
Sec. 9	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-81(74)
Sec. 10	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-81(82)
Sec. 11	<i>July 1, 2023</i>	12-110(a)

Statement of Purpose:

To specify the manner in which motor vehicles used for commercial purposes and motor vehicles not used for commercial purposes shall be assessed for property taxation purposes.

[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.]