



General Assembly

**Substitute Bill No. 1208**

January Session, 2023



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

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

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2 statutes are repealed and the following is substituted in lieu thereof  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

5 (a) (1) For assessment years commencing prior to October 1, [2023]  
6 2024, if any property tax, or any installment thereof, laid by any city,  
7 town, borough or other taxing district upon a registered motor vehicle  
8 or snowmobile remains unpaid, the tax collector of such city, town,  
9 borough or other taxing district shall notify the Commissioner of  
10 Motor Vehicles of such delinquency in accordance with subsection (e)  
11 of this section and guidelines and procedures established by the  
12 commissioner. The commissioner shall not issue registration for such  
13 motor vehicle or snowmobile for the next registration period if,  
14 according to the commissioner's records, it is then owned by the  
15 person against whom such tax has been assessed or by any person to  
16 whom such vehicle has not been transferred by bona fide sale. Unless  
17 notice has been received by the commissioner under the provisions of  
18 section 14-33a, no such registration shall be issued until the  
19 commissioner receives notification that the tax obligation has been

20 legally discharged; nor shall the commissioner register any other  
21 motor vehicle, snowmobile, all-terrain vehicle or vessel in the name of  
22 such person, except that the commissioner may continue to register  
23 other vehicles owned by a leasing or rental firm licensed pursuant to  
24 section 14-15, and may issue such registration to any private owner of  
25 three or more paratransit vehicles in direct proportion to the  
26 percentage of total tax due on such vehicles which has been paid and  
27 notice of payment on which has been received. The Commissioner of  
28 Motor Vehicles may immediately suspend or cancel all motor vehicle,  
29 snowmobile, all-terrain vehicle or vessel registrations issued in the  
30 name of any person (A) who has been reported as delinquent and  
31 whose registration was renewed through an error or through the  
32 production of false evidence that the delinquent tax on any motor  
33 vehicle or snowmobile had been paid, or (B) who has been reported by  
34 a tax collector as having paid a property tax on a motor vehicle or  
35 snowmobile with a check which was dishonored by a bank and such  
36 tax remains unpaid. Any person aggrieved by any action of the  
37 commissioner under this section may appeal therefrom in the manner  
38 provided in section 14-134. For the purposes of this subsection,  
39 "paratransit vehicle" means a motor bus, taxicab or motor vehicle in  
40 livery service operated under a certificate of convenience and necessity  
41 issued by the Department of Transportation or by a transit district and  
42 which is on call or demand or used for the transportation of  
43 passengers for hire.

44 (2) For assessment years commencing on or after October 1, [2023]  
45 2024, if any property tax, or any installment thereof, laid by any city,  
46 town, borough or other taxing district upon a motor vehicle remains  
47 unpaid, regardless of whether such motor vehicle is classified on the  
48 grand list as a registered motor vehicle or personal property pursuant  
49 to section 12-41, as amended by this act, the tax collector of such city,  
50 town, borough or other taxing district shall notify the Commissioner of  
51 Motor Vehicles of such delinquency in accordance with subsection (e)  
52 of this section and guidelines and procedures established by the  
53 commissioner. The commissioner shall not issue registration for such

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

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

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

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

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

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

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

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

146 (b) (1) On or before October 1, 2004, and annually thereafter until  
147 and including October 1, [2023] 2024, the commissioner shall provide  
148 to each assessor in this state a list identifying motor vehicles and  
149 snowmobiles in each such assessor's town that were registered  
150 subsequent to the first day of October of the assessment year  
151 immediately preceding, but prior to the first day of August in such  
152 assessment year, and that are subject to property taxation on a

153 supplemental list pursuant to section 12-71b, as amended by this act.  
154 In addition to the information for each such vehicle and snowmobile  
155 specified under subdivision (1) of subsection (a) of this section that is  
156 available to the commissioner, the list provided under this subsection  
157 shall include a code related to the date of registration of each such  
158 vehicle or snowmobile.

159 (2) Not later than November 15, [2023] 2024, and monthly thereafter,  
160 the commissioner shall provide to each assessor in this state a list  
161 identifying motor vehicles in each such assessor's town that were  
162 registered during the immediately preceding month and that are  
163 subject to property taxation on a supplemental list pursuant to section  
164 12-71b, as amended by this act. In addition to the information for such  
165 vehicle specified under subdivision (2) of subsection (a) of this section  
166 that is available to the commissioner, the list provided under this  
167 subsection shall include a code related to the date of registration of  
168 each such vehicle.

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

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

177 (a) Prior to and including October 1, [2022] 2023, on or before the  
178 first day of October each year, the Secretary of the Office of Policy and  
179 Management shall recommend a schedule of motor vehicle values  
180 which shall be used by assessors in each municipality in determining  
181 the assessed value of motor vehicles for purposes of property taxation.  
182 For every vehicle not listed in the schedule the determination of the  
183 assessed value of any motor vehicle for purposes of the property tax  
184 assessment list in any municipality shall continue to be the

185 responsibility of the assessor in such municipality, provided the  
186 legislative body of the municipality may, by resolution, approve any  
187 change in the assessor's method of valuing motor vehicles. Any appeal  
188 from the findings of assessors concerning motor vehicle values shall be  
189 made in accordance with provisions related to such appeals under this  
190 chapter. Such schedule of values shall include, to the extent that  
191 information for such purpose is available, the value for assessment  
192 purposes of any motor vehicle currently in use. The value for each  
193 motor vehicle as listed shall represent one hundred per cent of the  
194 average retail price applicable to such motor vehicle in this state as of  
195 the first day of October in such year as determined by said secretary in  
196 cooperation with the Connecticut Association of Assessing Officers.

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

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

216 (a) The present true and actual value of land classified as farm land  
217 pursuant to section 12-107c, as forest land pursuant to section 12-107d,

218 as open space land pursuant to section 12-107e, or as maritime heritage  
219 land pursuant to section 12-107g shall be based upon its current use  
220 without regard to neighborhood land use of a more intensive nature,  
221 provided in no event shall the present true and actual value of open  
222 space land be less than it would be if such open space land comprised  
223 a part of a tract or tracts of land classified as farm land pursuant to  
224 section 12-107c. The present true and actual value of all other property  
225 shall be deemed by all assessors and boards of assessment appeals to  
226 be the fair market value thereof and not its value at a forced or auction  
227 sale.

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

241 (2) Any municipality may, by ordinance, adopt the provisions of  
242 this subsection to be applicable for the assessment year commencing  
243 October first of the assessment year in which a revaluation of all real  
244 property required pursuant to section 12-62 is performed in such  
245 municipality, and for each assessment year thereafter. If so adopted,  
246 the present true and actual value of tangible personal property, other  
247 than motor vehicles, shall be determined in accordance with the  
248 provisions of this subsection. If such property is purchased, its true  
249 and actual value shall be established in relation to the cost of its  
250 acquisition, including transportation and installation, and shall reflect



251 depreciation in accordance with the schedules set forth in subdivisions  
252 (3) to (6), inclusive, of this subsection. If such property is developed  
253 and produced by the owner of such property for a purpose other than  
254 wholesale or retail sale or lease, its true and actual value shall be  
255 established in relation to its cost of development, production and  
256 installation and shall reflect depreciation in accordance with the  
257 schedules provided in subdivisions (3) to (6), inclusive, of this  
258 subsection. The provisions of this subsection shall not apply to  
259 property owned by a public service company, as defined in section 16-  
260 1.

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

263 (A) Group I: Computer and peripheral hardware, including, but not  
264 limited to, personal computers, workstations, terminals, storage  
265 devices, printers, scanners, computer peripherals and networking  
266 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

267 (B) Group II: Other hardware, including, but not limited to, mini-  
268 frame and main-frame systems with an acquisition cost of more than  
269 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

270 (4) The following schedule of depreciation shall be applicable with  
271 respect to copiers, facsimile machines, medical testing equipment, and  
272 any similar type of equipment that is not specifically defined as  
273 electronic data processing equipment, but is considered by the assessor  
274 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

275 (5) The following schedule of depreciation shall be applicable with  
276 respect to machinery and equipment used in the manufacturing  
277 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

278 (6) The following schedule of depreciation shall be applicable with  
279 respect to all tangible personal property other than that described in  
280 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

281 (7) For assessment years commencing on or after October 1, [2023]

282 2024, the following schedule of depreciation shall be applicable with  
283 respect to motor vehicles based on the manufacturer's suggested retail  
284 price of such motor vehicles, provided no motor vehicle shall be  
285 valued at an amount less than five hundred dollars:

	Age of Vehicle	Percentage of Manufacturer's Suggested Retail Price
T51		
T52		
T53		
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	Ten per cent
T69	Years twenty and beyond	Not less than
T70		five hundred dollars

286 (8) The present true and actual value of leased personal property  
287 other than motor vehicles shall be determined in accordance with the  
288 provisions of this subdivision. Such value for any assessment year  
289 shall be established in relation to the original selling price for self-  
290 manufactured property or acquisition cost for acquired property and  
291 shall reflect depreciation in accordance with the schedules provided in

292 subdivisions (3) to (6), inclusive, of this subsection. If the assessor is  
293 unable to determine the original selling price of leased personal  
294 property, the present true and actual value thereof shall be its current  
295 selling price.

296 (9) With respect to any personal property which is prohibited by  
297 law from being sold, the present true and actual value of such property  
298 shall be established with respect to such property's original  
299 manufactured cost increased by a ratio the numerator of which is the  
300 total proceeds from the manufacturer's salable equipment sold and the  
301 denominator of which is the total cost of the manufacturer's salable  
302 equipment sold. Such value shall then be depreciated in accordance  
303 with the appropriate schedule in this subsection.

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

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

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

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

320 (a) "Municipality", whenever used in this section, includes each  
321 town, consolidated town and city, and consolidated town and  
322 borough.

323 (b) (1) For assessment years commencing prior to October 1, [2023]  
324 2024, no person required by law to file an annual declaration of  
325 personal property shall include in such declaration motor vehicles that  
326 are registered in the office of the state Commissioner of Motor  
327 Vehicles. With respect to any vehicle subject to taxation in a town other  
328 than the town in which such vehicle is registered, pursuant to section  
329 12-71, as amended by this act, information concerning such vehicle  
330 may be included in a declaration filed pursuant to this section or  
331 section 12-43, or on a report filed pursuant to section 12-57a.

332 (2) For assessment years commencing on or after October 1, [2023]  
333 2024, any person required to file an annual declaration of tangible  
334 personal property shall include in such declaration the motor vehicle  
335 listing, pursuant to subdivision (2) of subsection (f) of section 12-71, as  
336 amended by this act, of any motor vehicle owned by such person. If,  
337 after the annual deadline for filing a declaration, a motor vehicle is  
338 deemed personal property by the assessor, such motor vehicle shall be  
339 added to the declaration of the owner of such vehicle or included on a  
340 new declaration if no declaration was submitted in the prior year. The  
341 value of the motor vehicle shall be determined pursuant to section 12-  
342 63, as amended by this act. If applicable, the value of the motor vehicle  
343 for the current assessment year shall be prorated pursuant to section  
344 12-71b, as amended by this act, and shall not be considered omitted  
345 property, as defined in section 12-53, as amended by this act, or subject  
346 to a penalty pursuant to subsection (f) of this section.

347 (c) The annual declaration of the tangible personal property owned  
348 by such person on the assessment date, shall include, but is not limited  
349 to, the following property: Machinery used in mills and factories,  
350 cables, wires, poles, underground mains, conduits, pipes and other  
351 fixtures of water, gas, electric and heating companies, leasehold  
352 improvements classified as other than real property and furniture and  
353 fixtures of stores, offices, hotels, restaurants, taverns, halls, factories  
354 and manufacturers. Tangible personal property does not include a sign  
355 placed on a property indicating that the property is for sale or lease.

356 On and after October 1, [2023] 2024, tangible personal property shall  
357 include motor vehicles listed on the schedule of motor vehicle plate  
358 classes recommended pursuant to section 12-71d, as amended by this  
359 act. Commercial or financial information in any declaration filed under  
360 this section, except for commercial or financial information which  
361 concerns motor vehicles, shall not be open for public inspection but  
362 may be disclosed to municipal officers for tax collection purposes.

363 (d) For assessment years commencing on or after October 1, [2023]  
364 2024, the Office of Policy and Management shall, in consultation with  
365 the Connecticut Association of Assessing Officers, prescribe a form for  
366 the annual declaration of personal property.

367 (e) Any person required by law to file an annual declaration of  
368 personal property may sign and file such declaration electronically,  
369 provided the municipality in which such declaration is to be filed (1)  
370 has the technological ability to accept electronic signatures, and (2)  
371 agrees to accept electronic signatures for annual declarations of  
372 personal property.

373 (f) (1) Any person who fails to file a declaration of personal property  
374 on or before the first day of November, or on or before the extended  
375 filing date as granted by the assessor pursuant to section 12-42 shall be  
376 subject to a penalty equal to twenty-five per cent of the assessment of  
377 such property; (2) any person who files a declaration of personal  
378 property in a timely manner, but has omitted property, as defined in  
379 section 12-53, as amended by this act, shall be subject to a penalty  
380 equal to twenty-five per cent of the assessment of such omitted  
381 property. The penalty shall be added to the grand list by the assessor  
382 of the town in which such property is taxable; and (3) any declaration  
383 received by the municipality to which it is due that is in an envelope  
384 bearing a postmark, as defined in section 1-2a, showing a date within  
385 the allowed filing period shall not be deemed to be delinquent.

386 Sec. 6. Subsection (a) of section 12-53 of the general statutes is  
387 repealed and the following is substituted in lieu thereof (*Effective July*

388 1, 2023, and applicable to assessment years commencing on or after October  
389 1, 2024):

390 (a) For purposes of this section: (1) "Omitted property" means  
391 property for which complete information is not included in the  
392 declaration required to be filed by law with respect to (A) the total  
393 number and type of all items subject to taxation, (B) the true original  
394 cost and year acquired of all such items, or (C) on or after October 1,  
395 [2023] 2024, the manufacturer's suggested retail price of a motor  
396 vehicle plus any applicable after-market alterations to such motor  
397 vehicle, (2) "books", "papers", "documents" and "other records"  
398 includes, but is not limited to, federal tax forms relating to the  
399 acquisition and cost of fixed assets, general ledgers, balance sheets,  
400 disbursement ledgers, fixed asset and depreciation schedules, financial  
401 statements, invoices, operating expense reports, capital and operating  
402 leases, conditional sales agreements and building or leasehold ledgers,  
403 and (3) "designee of an assessor" means a Connecticut municipal  
404 assessor certified in accordance with subsection (b) of section 12-40a, a  
405 certified public accountant, a revaluation company certified in  
406 accordance with section 12-2c for the valuation of personal property, or  
407 an individual certified as a revaluation company employee in  
408 accordance with section 12-2b for the valuation of personal property.

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

412 (a) (1) For assessment years commencing prior to October 1, [2023]  
413 2024, goods, chattels and effects or any interest therein, including any  
414 interest in a leasehold improvement classified as other than real  
415 property, belonging to any person who is a resident in this state, shall  
416 be listed for purposes of property tax in the town where such person  
417 resides, subject to the provisions of sections 12-41, as amended by this  
418 act, 12-43 and 12-59. Any such property belonging to any nonresident  
419 shall be listed for purposes of property tax as provided in section  
420 12-43. Motor vehicles and snowmobiles shall be listed for purposes of



421 the property tax in accordance with subsection (f) of this section.

422 (2) For assessment years commencing on or after October 1, [2023]  
423 2024, goods, chattels and effects or any interest therein, including any  
424 interest in a leasehold improvement classified as other than real  
425 property, belonging to any person who is a resident in this state, shall  
426 be listed for purposes of property tax in the town where such person  
427 resides, subject to the provisions of sections 12-41, as amended by this  
428 act, 12-43 and 12-59. Any such property belonging to any nonresident  
429 shall be listed for purposes of property tax as provided in section 12-  
430 43.

431 (b) Except as otherwise provided by the general statutes, property  
432 subject to this section shall be valued at the same percentage of its then  
433 actual valuation as the assessors have determined with respect to the  
434 listing of real estate for the same year, except that any antique, rare or  
435 special interest motor vehicle, as defined in section 14-1, shall be  
436 assessed at a value of not more than five hundred dollars. The owner  
437 of such antique, rare or special interest motor vehicle may be required  
438 by the assessors to provide reasonable documentation that such motor  
439 vehicle is an antique, rare or special interest motor vehicle, provided  
440 any motor vehicle for which special number plates have been issued  
441 pursuant to section 14-20 shall not be required to provide any such  
442 documentation. The provisions of this section shall not include money  
443 or property actually invested in merchandise or manufacturing carried  
444 on out of this state or machinery or equipment which would be eligible  
445 for exemption under subdivision (72) of section 12-81 once installed  
446 and which cannot begin or which has not begun manufacturing,  
447 processing or fabricating; or which is being used for research and  
448 development, including experimental or laboratory research and  
449 development, design or engineering directly related to manufacturing  
450 or being used for the significant servicing, overhauling or rebuilding of  
451 machinery and equipment for industrial use or the significant  
452 overhauling or rebuilding of other products on a factory basis or being  
453 used for measuring or testing or metal finishing or in the production of

454 motion pictures, video and sound recordings.

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

470 (d) (1) Personal property subject to taxation under this chapter shall  
471 not include computer software, except when the cost thereof is  
472 included, without being separately stated, in the cost of computer  
473 hardware. "Computer software" shall include any program or routine  
474 used to cause a computer to perform a specific task or set of tasks,  
475 including without limitation, operational and applicational programs  
476 and all documentation related thereto.

477 (2) The provisions of subdivision (1) of this subsection shall be  
478 applicable (A) to the assessment year commencing October 1, 1988,  
479 and each assessment year thereafter, and (B) to any assessment of  
480 computer software made after September 30, 1988, for any assessment  
481 year commencing before October 1, 1988.

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

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

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

492 (f) (1) For assessment years commencing prior to October 1, [2023]  
493 2024, property subject to taxation under this chapter shall include each  
494 registered and unregistered motor vehicle and snowmobile that, in the  
495 normal course of operation, most frequently leaves from and returns to  
496 or remains in a town in this state, and any other motor vehicle or  
497 snowmobile located in a town in this state, which motor vehicle or  
498 snowmobile is not used or is not capable of being used.

499 (2) (A) For assessment years commencing on or after October 1,  
500 [2023] 2024, each municipality shall list motor vehicles registered and  
501 classified in accordance with section 12-71d, as amended by this act,  
502 and such motor vehicles shall be valued in the same manner as motor  
503 vehicles valued pursuant to section 12-63, as amended by this act.

504 (B) For assessment years commencing on or after October 1, [2023]  
505 2024, any unregistered motor vehicle or motor vehicle that is not used  
506 or capable of being used that is located in a municipality in this state,  
507 shall be listed and valued in the manner described in subparagraph  
508 (A) of this subdivision.

509 (3) (A) For assessment years commencing prior to October 1, [2023]  
510 2024, any motor vehicle or snowmobile registered in this state subject  
511 to taxation in accordance with the provisions of this subsection shall be  
512 set in the list of the town where such vehicle in the normal course of  
513 operation most frequently leaves from and returns to or in which it  
514 remains. It shall be presumed that any such motor vehicle or  
515 snowmobile most frequently leaves from and returns to or remains in

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

530 (B) For assessment years commencing on or after October 1, [2023]  
531 2024, any motor vehicle subject to taxation in this state in accordance  
532 with the provisions of this subsection shall be set in the list of the town  
533 where such vehicle in the normal course of operation most frequently  
534 leaves from and returns to or in which it remains. It shall be presumed  
535 that any such motor vehicle most frequently leaves from and returns to  
536 or remains in the town in which the owner of such vehicle resides,  
537 unless a provision of this subsection otherwise expressly provides. As  
538 used in this subparagraph, "the town in which the owner of such  
539 vehicle resides" means the town in this state where (i) the owner, if an  
540 individual, has established a legal residence consisting of a true, fixed  
541 and permanent home to which such individual intends to return after  
542 any absence, or (ii) the owner, if a company, corporation, limited  
543 liability company, partnership, firm or any other type of public or  
544 private organization, association or society, has an established site for  
545 conducting the purposes for which it was created. In the event such an  
546 entity resides in more than one town in this state, it shall be subject to  
547 taxation by each such town with respect to any registered or  
548 unregistered motor vehicle that most frequently leaves from and  
549 returns to or remains in such town.

550 (4) Any motor vehicle owned by a nonresident of this state shall be  
551 set in the list of the town where such vehicle in the normal course of  
552 operation most frequently leaves from and returns to or in which it  
553 remains. If such vehicle in the normal course of operation most  
554 frequently leaves from and returns to or remains in more than one  
555 town, it shall be set in the list of the town in which such vehicle is  
556 located for the three or more months preceding the assessment day in  
557 any year, except that, if such vehicle is located in more than one town  
558 for three or more months preceding the assessment day in any year, it  
559 shall be set in the list of the town where it is located for the three  
560 months or more in such year nearest to such assessment day. In the  
561 event a motor vehicle owned by a nonresident is not located in any  
562 town for three or more of the months preceding the assessment day in  
563 any year, such vehicle shall be set in the list of the town where such  
564 vehicle is located on such assessment day.

565 (5) (A) For assessment years commencing prior to October 1, [2023]  
566 2024, notwithstanding any provision of subdivision (3) of this  
567 subsection: (i) Any registered motor vehicle that is assigned to an  
568 employee of the owner of such vehicle for the exclusive use of such  
569 employee and which, in the normal course of operation most  
570 frequently leaves from and returns to or remains in such employee's  
571 town of residence, shall be set in the list of the town where such  
572 employee resides; (ii) any registered motor vehicle that is being  
573 operated, pursuant to a lease, by a person other than the owner of such  
574 vehicle, or such owner's employee, shall be set in the list of the town  
575 where the person who is operating such vehicle pursuant to said lease  
576 resides; (iii) any registered motor vehicle designed or used for  
577 recreational purposes, including, but not limited to, a camp trailer,  
578 camper or motor home, shall be set in the list of the town such vehicle,  
579 in the normal course of its operation for camping, travel or recreational  
580 purposes in this state, most frequently leaves from and returns to or  
581 the town in which it remains. If such a vehicle is not used in this state  
582 in its normal course of operation for camping, travel or recreational  
583 purposes, such vehicle shall be set in the list of the town in this state in

584 which the owner of such vehicle resides; and (iv) any registered motor  
585 vehicle that is used or intended for use for the purposes of  
586 construction, building, grading, paving or similar projects, or to  
587 facilitate any such project, shall be set in the list of the town in which  
588 such project is situated if such vehicle is located in said town for the  
589 three or more months preceding the assessment day in any year,  
590 provided if such vehicle is located in more than one town in this state  
591 for three or more months preceding the assessment day in any year,  
592 such vehicle shall be set in the list of the town where it is located for  
593 the three months or more in such year nearest to such assessment day,  
594 and if such vehicle is not located in any town for three or more of the  
595 months preceding the assessment day in any year, such vehicle shall  
596 be set in the list of the town where such vehicle is located on such  
597 assessment day.

598 (B) For assessment years commencing on or after October 1, [2023]  
599 2024, notwithstanding any provision of subdivision (3) of this  
600 subsection: (i) Any motor vehicle that is assigned to an employee of the  
601 owner of such vehicle for the exclusive use of such employee and  
602 which, in the normal course of operation most frequently leaves from  
603 and returns to or remains in such employee's town of residence, shall  
604 be set in the list of the town where such employee resides; (ii) any  
605 motor vehicle that is being operated, pursuant to a lease, by a person  
606 other than the owner of such vehicle, or such owner's employee, shall  
607 be set in the list of the town where the person who is operating such  
608 vehicle pursuant to said lease resides; (iii) any motor vehicle designed  
609 or used for recreational purposes, including, but not limited to, a  
610 camper or motor home, shall be set in the list of the town such vehicle,  
611 in the normal course of its operation for camping, travel or recreational  
612 purposes in this state, most frequently leaves from and returns to or  
613 the town in which it remains. If such a vehicle is not used in this state  
614 in its normal course of operation for camping, travel or recreational  
615 purposes, such vehicle shall be set in the list of the town in this state in  
616 which the owner of such vehicle resides; and (iv) any motor vehicle  
617 that is used or intended for use for the purposes of construction,

618 building, grading, paving or similar projects, or to facilitate any such  
619 project, shall be set in the list of the town in which such project is  
620 situated if such vehicle is located in said town for the three or more  
621 months preceding the assessment day in any year, provided if such  
622 vehicle is located in more than one town in this state for three or more  
623 months preceding the assessment day in any year, such vehicle shall  
624 be set in the list of the town where it is located for the three months or  
625 more in such year nearest to such assessment day, and if such vehicle  
626 is not located in any town for three or more of the months preceding  
627 the assessment day in any year, such vehicle shall be set in the list of  
628 the town where such vehicle is located on such assessment day.

629 (6) The owner of a motor vehicle subject to taxation in accordance  
630 with the provisions of subdivision (5) of this subsection in a town other  
631 than the town in which such owner resides may register such vehicle  
632 in the town in which such vehicle is subject to taxation.

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

649 (B) For assessment years commencing on or after October 1, [2023]  
650 2024, information concerning any vehicle subject to taxation in a town

651 other than the town in which it is registered may be included on any  
652 declaration or report filed pursuant to section 12-41, as amended by  
653 this act, 12-43 or 12-57a. If a motor vehicle is listed in a town in which  
654 it is not subject to taxation, pursuant to the provisions of subdivision  
655 (5) of this subsection, the assessor of the town in which such vehicle is  
656 listed shall notify the assessor of the town in which such vehicle is  
657 listed of the name and address of the owner of such motor vehicle, the  
658 vehicle identification number and the town in which such vehicle is  
659 taxed. The assessor of the town in which said vehicle is registered and  
660 the assessor of the town in which said vehicle is listed shall cooperate  
661 in administering the provisions of this section concerning the listing of  
662 such vehicle for property tax purposes.

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

666 (a) (1) For assessment years commencing prior to October 1, [2023]  
667 2024, any person who owns a motor vehicle which is not registered  
668 with the Commissioner of Motor Vehicles on the first day of October in  
669 any assessment year and which is registered subsequent to said first  
670 day of October but prior to the first day of August in such assessment  
671 year shall be liable for the payment of property tax with respect to  
672 such motor vehicle in the town where such motor vehicle is subject to  
673 property tax, in an amount as hereinafter provided, on the first day of  
674 January immediately subsequent to the end of such assessment year.  
675 The property tax payable with respect to such motor vehicle on said  
676 first day of January shall be in the amount which would be payable if  
677 such motor vehicle had been entered in the taxable list of the town  
678 where such motor vehicle is subject to property tax on the first day of  
679 October in such assessment year if such registration occurs prior to the  
680 first day of November. If such registration occurs on or after the first  
681 day of November but prior to the first day of August in such  
682 assessment year, such tax shall be a pro rata portion of the amount of  
683 tax payable if such motor vehicle had been entered in the taxable list of



684 such town on October first in such assessment year to be determined  
685 (A) by a ratio, the numerator of which shall be the number of months  
686 from the date of such registration, including the month in which  
687 registration occurs, to the first day of October next succeeding and the  
688 denominator of which shall be twelve, or (B) upon the affirmative vote  
689 of the legislative body of the municipality, by a ratio the numerator of  
690 which shall be the number of days from the date of such registration,  
691 including the day on which the registration occurs, to the first day of  
692 October next succeeding and the denominator of which shall be three  
693 hundred sixty-five. For purposes of this section the term "assessment  
694 year" means the period of twelve full months commencing with  
695 October first each year.

696 (2) For assessment years commencing on or after October 1, [2023]  
697 2024, any person who owns a motor vehicle which is not registered  
698 with the Commissioner of Motor Vehicles on the first day of October in  
699 any assessment year and which is registered subsequent to said first  
700 day of October but prior to the first day of April in such assessment  
701 year shall be liable for the payment of property tax with respect to  
702 such motor vehicle in the town where such motor vehicle is subject to  
703 property tax, in an amount as hereinafter provided, on the first day of  
704 July in such assessment year. Any person who owns a motor vehicle  
705 which is registered with the Commissioner of Motor Vehicles on or  
706 after the first day of April in any assessment year but prior to the first  
707 day of October next succeeding shall be liable for the payment of  
708 property tax with respect to such motor vehicle in the town where  
709 such motor vehicle is subject to property tax, in an amount hereinafter  
710 provided, on the first day of January immediately subsequent to the  
711 end of such assessment year. The property tax payable with respect to  
712 a motor vehicle described in this subdivision shall be in the amount  
713 which would be payable if such motor vehicle had been entered into  
714 the taxable list of the town where such motor vehicle is subject to  
715 property tax on the first day of October in such assessment year if such  
716 registration occurs prior to the first day of November. If such  
717 registration occurs on or after the first day of November but prior to

718 the first day of October next succeeding, such tax shall be a pro rata  
719 portion of the amount of tax payable if such motor vehicle had been  
720 entered in the taxable list of such town on October first in such  
721 assessment year to be determined (A) by a ratio, the numerator of  
722 which shall be the number of months from the date of such  
723 registration, including the month in which registration occurs, to the  
724 first day of October next succeeding and the denominator of which  
725 shall be twelve, or (B) upon the affirmative vote of the legislative body  
726 of the municipality, by a ratio the numerator of which shall be the  
727 number of days from the date of such registration, including the day  
728 on which the registration occurs, to the first day of October next  
729 succeeding and the denominator of which shall be three hundred  
730 sixty-five.

731 (b) (1) For assessment years commencing prior to October 1, [2023]  
732 2024, whenever any person who owns a motor vehicle which has been  
733 entered in the taxable list of the town where such motor vehicle is  
734 subject to property tax in any assessment year and who, subsequent to  
735 the first day of October in such assessment year but prior to the first  
736 day of August in such assessment year, replaces such motor vehicle  
737 with another motor vehicle, hereinafter referred to as the replacement  
738 vehicle, which vehicle may be in a different classification for purposes  
739 of registration than the motor vehicle replaced, and provided one of  
740 the following conditions is applicable with respect to the motor vehicle  
741 replaced: (A) The unexpired registration of the motor vehicle replaced  
742 is transferred to the replacement vehicle, (B) the motor vehicle  
743 replaced was stolen or totally damaged and proof concerning such  
744 theft or total damage is submitted to the assessor in such town, or (C)  
745 the motor vehicle replaced is sold by such person within forty-five  
746 days immediately prior to or following the date on which such person  
747 acquires the replacement vehicle, such person shall be liable for the  
748 payment of property tax with respect to the replacement vehicle in the  
749 town in which the motor vehicle replaced is subject to property tax, in  
750 an amount as hereinafter provided, on the first day of January  
751 immediately subsequent to the end of such assessment year. If the

752 replacement vehicle is replaced by such person with another motor  
753 vehicle prior to the first day of August in such assessment year, the  
754 replacement vehicle shall be subject to property tax as provided in this  
755 subsection and such other motor vehicle replacing the replacement  
756 vehicle, or any motor vehicle replacing such other motor vehicle in  
757 such assessment year, shall be deemed to be the replacement vehicle  
758 for purposes of this subsection and shall be subject to property tax as  
759 provided herein. The property tax payable with respect to the  
760 replacement vehicle on said first day of January shall be the amount by  
761 which (i) is in excess of (ii) as follows: (i) The property tax which  
762 would be payable if the replacement vehicle had been entered in the  
763 taxable list of the town in which the motor vehicle replaced is subject  
764 to property tax on the first day of October in such assessment year if  
765 such registration occurs prior to the first day of November, however if  
766 such registration occurs on or after the first day of November but prior  
767 to the first day of August in such assessment year, such tax shall be a  
768 pro rata portion of the amount of tax payable if such motor vehicle had  
769 been entered in the taxable list of such town on October first in such  
770 assessment year to be determined by a ratio, the numerator of which  
771 shall be the number of months from the date of such registration,  
772 including the month in which registration occurs, to the first day of  
773 October next succeeding and the denominator of which shall be  
774 twelve, provided if such person, on said first day of October, was  
775 entitled to any exemption under section 12-81, as amended by this act,  
776 which was allowed in the assessment of the motor vehicle replaced,  
777 such exemption shall be allowed for purposes of determining the  
778 property tax payable with respect to the replacement vehicle as  
779 provided herein; (ii) the property tax payable by such person with  
780 respect to the motor vehicle replaced, provided if the replacement  
781 vehicle is registered subsequent to the thirty-first day of October but  
782 prior to the first day of August in such assessment year such property  
783 tax payable with respect to the motor vehicle replaced shall, for  
784 purposes of the computation herein, be deemed to be a pro rata  
785 portion of such property tax to be prorated in the same manner as the  
786 amount of tax determined under (i) above.

787 (2) For assessment years commencing on or after October 1, [2023]  
788 2024, whenever any person who owns a motor vehicle which has been  
789 entered in the taxable list of the town where such motor vehicle is  
790 subject to property tax in any assessment year and who, subsequent to  
791 the first day of October in such assessment year but prior to the first  
792 day of April in such assessment year, replaces such motor vehicle with  
793 another motor vehicle, hereinafter referred to as the replacement  
794 vehicle, which vehicle may be in a different classification for purposes  
795 of registration than the motor vehicle replaced, and provided one of  
796 the following conditions is applicable with respect to the motor vehicle  
797 replaced: (A) The unexpired registration of the motor vehicle replaced  
798 is transferred to the replacement vehicle, (B) the motor vehicle  
799 replaced was stolen or totally damaged and proof concerning such  
800 theft or total damage is submitted to the assessor in such town, or (C)  
801 the motor vehicle replaced is sold by such person within forty-five  
802 days immediately prior to or following the date on which such person  
803 acquires the replacement vehicle, such person shall be liable for the  
804 payment of property tax with respect to the replacement vehicle in the  
805 town in which the motor vehicle replaced is subject to property tax  
806 pursuant to subdivision (4) of this subsection, on the first day of July in  
807 such assessment year. If a replacement vehicle is replaced by the  
808 owner of such replacement vehicle prior to the first day of October  
809 next succeeding such assessment year, the replacement vehicle shall be  
810 subject to property tax as provided in this subdivision and such other  
811 motor vehicle replacing the replacement vehicle, or any motor vehicle  
812 replacing such other motor vehicle in such assessment year, shall be  
813 deemed to be the replacement vehicle for purposes of this subdivision.

814 (3) For assessment years commencing on or after October 1, [2023]  
815 2024, whenever any person who owns a motor vehicle which has been  
816 entered into the taxable list of the town where such motor vehicle is  
817 subject to property tax in any assessment year and who, on or after the  
818 first day of April of such assessment year but prior to the first day of  
819 October next succeeding, replaces such motor vehicle with another  
820 motor vehicle, hereinafter referred to as the replacement vehicle, which

821 vehicle may be in a different classification for purposes of registration  
822 than the motor vehicle replaced, and provided one of the following  
823 conditions is applicable with respect to the motor vehicle replaced: (A)  
824 The unexpired registration of the motor vehicle replaced is transferred  
825 to the replacement vehicle, (B) the motor vehicle replaced was stolen or  
826 totally damaged and proof concerning such theft or total damage is  
827 submitted to the assessor in such town, or (C) the motor vehicle  
828 replaced is sold by such person within forty-five days immediately  
829 prior to or following the date on which such person acquires the  
830 replacement vehicle, such person shall be liable for the payment of  
831 property tax with respect to the replacement vehicle in the town in  
832 which the motor vehicle replaced is subject to property tax pursuant to  
833 subdivision (4) of this subsection, on the first day of January  
834 immediately succeeding such assessment year. If a replacement vehicle  
835 is replaced by the owner of such replacement vehicle prior to the first  
836 day of October next succeeding such assessment year, the replacement  
837 vehicle shall be subject to property tax as provided in this subdivision  
838 and such other motor vehicle replacing the replacement vehicle, or any  
839 motor vehicle replacing such other motor vehicle in such assessment  
840 year, shall be deemed to be the replacement vehicle for purposes of  
841 this subdivision.

842 (4) The property tax payable with respect to a replacement vehicle  
843 described in subdivision (2) or (3) of this subsection shall be the  
844 amount by which (A) is in excess of (B) as follows: (A) The property  
845 tax which would be payable if the replacement vehicle had been  
846 entered in the taxable list of the town in which the motor vehicle  
847 replaced is subject to property tax on the first day of October in such  
848 assessment year if such registration occurs prior to the first day of  
849 November, however, if such registration occurs on or after the first day  
850 of November but prior to the first day of October next succeeding,  
851 such tax shall be a pro rata portion of the amount of tax payable if such  
852 motor vehicle had been entered in the taxable list of such town on  
853 October first in such assessment year to be determined by ratio, the  
854 numerator of which shall be the number of months from the date of

855 such registration, including the month in which registration occurs, to  
856 the first day of October next succeeding and the denominator of which  
857 shall be twelve, provided if such person, on said first day of October,  
858 was entitled to any exemption under section 12-81, as amended by this  
859 act, which was allowed in the assessment of the motor vehicle  
860 replaced, such exemption shall be allowed for purposes of determining  
861 the property tax payable with respect to the replacement vehicle as  
862 provided herein; (B) the property tax payable by such person with  
863 respect to the motor vehicle replaced, provided if the replacement  
864 vehicle is registered subsequent to the thirty-first day of October but  
865 prior to the first day of October next succeeding such property tax  
866 payable with respect to the motor vehicle replaced shall, for purposes  
867 of the computation herein, be deemed to be a pro rata portion of such  
868 property tax to be prorated in the same manner as the amount of tax  
869 determined under (A) above.

870 (c) (1) For assessment years commencing prior to October 1, [2023]  
871 2024, any person who owns a commercial motor vehicle which has  
872 been temporarily registered at any time during any assessment year  
873 and which has not during such period been entered in the taxable list  
874 of any town in the state for purposes of the property tax and with  
875 respect to which no permanent registration has been issued during  
876 such period, shall be liable for the payment of property tax with  
877 respect to such motor vehicle in the town where such motor vehicle is  
878 subject to property tax on the first day of January immediately  
879 following the end of such assessment year, in an amount as hereinafter  
880 provided. The property tax payable shall be in the amount which  
881 would be payable if such motor vehicle had been entered in the taxable  
882 list of the town where such motor vehicle is subject to property tax on  
883 the first day of October in such assessment year.

884 (2) For assessment years commencing on or after October 1, [2023]  
885 2024, any person who owns a commercial motor vehicle which has  
886 been temporarily registered at any time during any assessment year  
887 and which has not during such period been entered in the taxable list

888 of any town in the state for purposes of the property tax and with  
889 respect to which no permanent registration has been issued during  
890 such period, shall be liable for the payment of property tax with  
891 respect to such motor vehicle in the town where such motor vehicle is  
892 subject to property tax on the first day of July of such assessment year  
893 or the first day of January immediately following such assessment  
894 year, as applicable, pursuant to subdivisions (2) and (3) of subsection  
895 (b) of this section. The property tax payable shall be in the amount  
896 which would be payable if such motor vehicle had been entered in the  
897 taxable list of the town where such motor vehicle is subject to property  
898 tax on the first day of October in such assessment year.

899 (d) Any motor vehicle subject to property tax as provided in this  
900 section shall, except as otherwise provided in subsection (b) of this  
901 section, be subject to such property tax in the town in which such  
902 motor vehicle was last registered in the assessment year ending  
903 immediately preceding the day on which such property tax is payable  
904 as provided in this section.

905 (e) Whenever any motor vehicle subject to property tax as provided  
906 in this section has been replaced by the owner with another motor  
907 vehicle in the assessment year immediately preceding the day on  
908 which such property tax is payable, each such motor vehicle shall be  
909 subject to property tax as provided in this section.

910 (f) Upon receipt by the assessor in any town of notice from the  
911 Commissioner of Motor Vehicles, in a manner as prescribed by said  
912 commissioner, with respect to any motor vehicle subject to property  
913 tax in accordance with the provisions of this section and which has not  
914 been entered in the taxable grand list of such town, such assessor shall  
915 determine the value of such motor vehicle for purposes of property tax  
916 assessment and shall add such value to the taxable grand list in such  
917 town for the immediately preceding assessment date and the tax  
918 thereon shall be levied and collected by the tax collector. Such property  
919 tax shall be payable not later than the first day of (1) February  
920 following the first day of January on which the owner of such motor

921 vehicle becomes liable for the payment of property tax, for assessment  
922 years commencing prior to October 1, [2023] 2024, and (2) the month  
923 succeeding the month in which such property tax became due and  
924 payable, for assessment years commencing on or after October 1,  
925 [2023] 2024, with respect to such motor vehicle in accordance with the  
926 provisions of this section, subject to any determination in accordance  
927 with section 12-142 that such tax shall be due and payable in  
928 installments. Said owner may appeal the assessment of such motor  
929 vehicle, as determined by the assessor in accordance with this  
930 subsection, to the board of assessment appeals next succeeding the  
931 date on which the tax based on such assessment is payable, and  
932 thereafter, to the Superior Court as provided in section 12-117a. If the  
933 amount of such tax is reduced upon appeal, the portion thereof which  
934 has been paid in excess of the amount determined to be due upon  
935 appeal shall be refunded to said owner.

936 (g) Any motor vehicle which is not registered in this state shall be  
937 subject to property tax in this state if such motor vehicle in the normal  
938 course of operation most frequently leaves from and returns to or  
939 remains in one or more points within this state, and such motor vehicle  
940 shall be subject to such property tax in the town within which such  
941 motor vehicle in the normal course of operation most frequently leaves  
942 from and returns to or remains, provided when the owner of such  
943 motor vehicle is a resident in any town in the state, it shall be  
944 presumed that such motor vehicle most frequently leaves from and  
945 returns to or remains in such town unless evidence, satisfactory to the  
946 assessor in such town, is submitted to the contrary.

947 Sec. 9. Subsection (b) of section 12-71c of the general statutes is  
948 repealed and the following is substituted in lieu thereof (*Effective July*  
949 *1, 2023, and applicable to assessment years commencing on or after October*  
950 *1, 2024*):

951 (b) Any person claiming a property tax credit with respect to a  
952 motor vehicle in accordance with subsection (a) of this section shall file  
953 with the assessor in the town in which such person is entitled to such



954 property tax credit, documentation satisfactory to the assessor  
955 concerning the sale, total damage, theft or removal and registration of  
956 such motor vehicle. For assessment years commencing prior to October  
957 1, [2023] 2024, such documentation shall be filed not later than the  
958 thirty-first day of December immediately following the end of the  
959 assessment year which next follows the assessment year in which such  
960 motor vehicle was sold, damaged, stolen or removed and registered.  
961 For assessment years commencing on or after October 1, [2023] 2024,  
962 such documentation shall be filed not later than three years after the  
963 date upon which such tax was due and payable for such motor vehicle.  
964 Failure to file such claim and documentation as prescribed herein shall  
965 constitute a waiver of the right to such property tax credit.

966 Sec. 10. Subdivision (74) of section 12-81 of the general statutes is  
967 repealed and the following is substituted in lieu thereof (*Effective July*  
968 *1, 2023, and applicable to assessment years commencing on or after October*  
969 *1, 2024*):

970 (74) (A) (i) For a period not to exceed five assessment years  
971 following the assessment year in which it is first registered, any new  
972 commercial truck, truck tractor, tractor and semitrailer, and vehicle  
973 used in combination therewith, which is used exclusively to transport  
974 freight for hire and: Is either subject to the jurisdiction of the United  
975 States Department of Transportation pursuant to Chapter 135 of Title  
976 49, United States Code, or any successor thereto, or would otherwise  
977 be subject to said jurisdiction except for the fact that the vehicle is used  
978 exclusively in intrastate commerce; has a gross vehicle weight rating in  
979 excess of twenty-six thousand pounds; and prior to August 1, 1996,  
980 was not registered in this state or in any other jurisdiction but was  
981 registered in this state on or after said date. (ii) For a period not to  
982 exceed five assessment years following the assessment year in which it  
983 is first registered, any new commercial truck, truck tractor, tractor and  
984 semitrailer, and vehicle used in combination therewith, not eligible  
985 under subparagraph (A)(i) of this subdivision, that has a gross vehicle  
986 weight rating in excess of fifty-five thousand pounds and was not

987 registered in this state or in any other jurisdiction but was registered in  
988 this state on or after August 1, 1999. As used in this subdivision, "gross  
989 vehicle weight rating" has the same meaning as provided in section 14-  
990 1;

991 (B) Any person who on October first in any year holds title to or is  
992 the registrant of a vehicle for which such person intends to claim the  
993 exemption provided in this subdivision shall file with the assessor or  
994 board of assessors in the municipality in which the vehicle is subject to  
995 property taxation, on or before the first day of November in such year,  
996 a written application claiming such exemption on a form prescribed by  
997 the Secretary of the Office of Policy and Management. Such person  
998 shall include information as to the make, model, year and vehicle  
999 identification number of each such vehicle, and any appurtenances  
1000 attached thereto, in such application. The person holding title to or the  
1001 registrant of such vehicle for which exemption is claimed shall furnish  
1002 the assessor or board of assessors with such supporting documentation  
1003 as said secretary may require, including, but not limited to, evidence of  
1004 vehicle use, acquisition cost and registration. Failure to file such  
1005 application in this manner and form within the time limit prescribed  
1006 shall constitute a waiver of the right to such exemption for such  
1007 assessment year, unless an extension of time is allowed as provided in  
1008 section 12-81k. Such application shall not be required for any  
1009 assessment year following that for which the initial application is filed,  
1010 provided if the vehicle is modified, such modification shall be deemed  
1011 a waiver of the right to such exemption until a new application is filed  
1012 and the right to such exemption is established as required initially.  
1013 With respect to any vehicle for which the exemption under this  
1014 subdivision has previously been claimed in a town other than that in  
1015 which the vehicle is registered on any assessment date, the person  
1016 shall not be entitled to such exemption until a new application is filed  
1017 and the right to such exemption is established in said town;

1018 (C) With respect to any vehicle which is not registered on the first  
1019 day of October in any assessment year and which is registered

1020 subsequent to said first day of October but prior to the first day of  
 1021 August in such assessment year, the value of such vehicle for property  
 1022 tax exemption purposes shall be a pro rata portion of the value  
 1023 determined in accordance with subparagraph (D) of this subdivision,  
 1024 to be determined by a ratio, the numerator of which shall be the  
 1025 number of months from the date of such registration, including the  
 1026 month in which registration occurs, to the first day of October next  
 1027 succeeding and the denominator of which shall be twelve. For  
 1028 purposes of this subdivision, "assessment year" means the period of  
 1029 twelve full months commencing with October first each year;

1030 (D) For assessment years commencing prior to October 1, [2023]  
 1031 2024, notwithstanding the provisions of section 12-71d, as amended by  
 1032 this act, the assessor or board of assessors shall determine the value for  
 1033 each vehicle with respect to which a claim for exemption under this  
 1034 subdivision is approved, based on the vehicle's cost of acquisition,  
 1035 including costs related to the modification of such vehicle, adjusted for  
 1036 depreciation;

1037 Sec. 11. Subdivision (82) of section 12-81 of the general statutes is  
 1038 repealed and the following is substituted in lieu thereof (*Effective July*  
 1039 *1, 2023, and applicable to assessment years commencing on or after October*  
 1040 *1, 2024*):

1041 (82) For assessment years commencing on or after October 1, [2023]  
 1042 2024, any snowmobile, all-terrain vehicle or residential utility trailer,  
 1043 provided such property is exclusively for personal use.

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

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

**PD**      *Joint Favorable Subst.*