



General Assembly

Amendment

January Session, 2023

LCO No. 8992



Offered by:

SEN. RAHMAN, 4th Dist.
REP. KAVROS DEGRAW, 17th Dist.
SEN. GORDON, 35th Dist.
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To: Subst. Senate Bill No. 1208

File No. 523

Cal. No. 319

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

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. Subsection (a) of section 14-33 of the general statutes is
4 repealed and the following is substituted in lieu thereof (*Effective July 1,*
5 *2023, and applicable to assessment years commencing on or after October 1,*
6 *2023*):

7 (a) (1) For assessment years commencing prior to October 1, 2023, if
8 any property tax, or any installment thereof, laid by any city, town,
9 borough or other taxing district upon a registered motor vehicle or
10 snowmobile remains unpaid, the tax collector of such city, town,
11 borough or other taxing district shall notify the Commissioner of Motor

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

45 (2) For assessment years commencing on or after October 1, 2023, if

46 any property tax, or any installment thereof, laid by any city, town,
47 borough or other taxing district upon a motor vehicle remains unpaid,
48 [regardless of whether such motor vehicle is classified on the grand list
49 as a registered motor vehicle or personal property pursuant to section
50 12-41,] the tax collector of such city, town, borough or other taxing
51 district shall notify the Commissioner of Motor Vehicles of such
52 delinquency in accordance with subsection (e) of this section and
53 guidelines and procedures established by the commissioner. The
54 commissioner shall not issue registration for such motor vehicle for the
55 next registration period if, according to the commissioner's records, it is
56 then owned by the person against whom such tax has been assessed or
57 by any person to whom such vehicle has not been transferred by bona
58 fide sale. Unless notice has been received by the commissioner under
59 the provisions of section 14-33a, no such registration shall be issued
60 until the commissioner receives notification that the tax obligation has
61 been legally discharged; nor shall the commissioner register any other
62 motor vehicle, snowmobile, all-terrain vehicle or vessel in the name of
63 such person, except that the commissioner may continue to register
64 other vehicles owned by a leasing or rental firm licensed pursuant to
65 section 14-15, and may issue such registration to any private owner of
66 three or more paratransit vehicles in direct proportion to the percentage
67 of total tax due on such vehicles which has been paid and notice of
68 payment on which has been received. The Commissioner of Motor
69 Vehicles may immediately suspend or cancel all motor vehicle,
70 snowmobile, all-terrain vehicle or vessel registrations issued in the
71 name of any person (A) who has been reported as delinquent and whose
72 registration was renewed through an error or through the production of
73 false evidence that the delinquent tax on any motor vehicle had been
74 paid, or (B) who has been reported by a tax collector as having paid a
75 property tax on a motor vehicle with a check which was dishonored by
76 a bank and such tax remains unpaid.

77 Sec. 2. Subsection (b) of section 12-71d of the general statutes is
78 repealed and the following is substituted in lieu thereof (*Effective July 1,*
79 *2023, and applicable to assessment years commencing on or after October 1,*

80 2023):

81 (b) Not later than October 1, 2023, and annually thereafter, the
82 Secretary of the Office of Policy and Management shall, in consultation
83 with the Connecticut Association of Assessing Officers [, recommend a
84 schedule of motor vehicle plate classes] and the Department of Motor
85 Vehicles, establish guidelines for the valuation of motor vehicles, which
86 shall be used by assessors in each municipality in determining the
87 classification of motor vehicles for purposes of property taxation. The
88 value for each motor vehicle shall be determined by the schedule of
89 depreciation described in subdivision (7) of subsection (b) of section 12-
90 63, as amended by this act. The determination of the assessed value of
91 any vehicle for which a manufacturer's suggested retail price cannot be
92 obtained for purposes of the property tax assessment list in any
93 municipality shall be the responsibility of the assessor in such
94 municipality, in consultation with the Connecticut Association of
95 Assessing Officers, and shall be based upon the original cost of such
96 vehicle minus depreciation. Any appeal from the findings of assessors
97 concerning motor vehicle values shall be made in accordance with
98 provisions related to such appeals under this chapter.

99 Sec. 3. Subsection (b) of section 12-63 of the general statutes is
100 repealed and the following is substituted in lieu thereof (*Effective July 1,*
101 *2023, and applicable to assessment years commencing on or after October 1,*
102 *2023*):

103 (b) (1) For the purposes of this subsection, (A) "electronic data
104 processing equipment" means computers, printers, peripheral computer
105 equipment, bundled software and any computer-based equipment
106 acting as a computer, as defined in Section 168 of the Internal Revenue
107 Code of 1986, or any subsequent corresponding internal revenue code
108 of the United States, as from time to time amended; (B) "leased personal
109 property" means tangible personal property which is the subject of a
110 written or oral lease or loan on the assessment date, or any such
111 property which has been so leased or loaned by the then current owner
112 of such property for three or more of the twelve months preceding such

113 assessment date; and (C) "original selling price" means the price at
114 which tangible personal property is most frequently sold in the year that
115 it was manufactured.

116 (2) Any municipality may, by ordinance, adopt the provisions of this
117 subsection to be applicable for the assessment year commencing
118 October first of the assessment year in which a revaluation of all real
119 property required pursuant to section 12-62 is performed in such
120 municipality, and for each assessment year thereafter. If so adopted, the
121 present true and actual value of tangible personal property, other than
122 motor vehicles, shall be determined in accordance with the provisions
123 of this subsection. If such property is purchased, its true and actual
124 value shall be established in relation to the cost of its acquisition,
125 including transportation and installation, and shall reflect depreciation
126 in accordance with the schedules set forth in subdivisions (3) to (6),
127 inclusive, of this subsection. If such property is developed and produced
128 by the owner of such property for a purpose other than wholesale or
129 retail sale or lease, its true and actual value shall be established in
130 relation to its cost of development, production and installation and shall
131 reflect depreciation in accordance with the schedules provided in
132 subdivisions (3) to (6), inclusive, of this subsection. The provisions of
133 this subsection shall not apply to property owned by a public service
134 company, as defined in section 16-1.

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

137 (A) Group I: Computer and peripheral hardware, including, but not
138 limited to, personal computers, workstations, terminals, storage
139 devices, printers, scanners, computer peripherals and networking
140 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

141 (B) Group II: Other hardware, including, but not limited to, mini-
 142 frame and main-frame systems with an acquisition cost of more than
 143 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

144 (4) The following schedule of depreciation shall be applicable with
 145 respect to copiers, facsimile machines, medical testing equipment, and
 146 any similar type of equipment that is not specifically defined as
 147 electronic data processing equipment, but is considered by the assessor
 148 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

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

150 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

151 (6) The following schedule of depreciation shall be applicable with
 152 respect to all tangible personal property other than that described in
 153 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

154 (7) For assessment years commencing on or after October 1, 2023, the
 155 following schedule of depreciation shall be applicable with respect to
 156 motor vehicles based on the manufacturer's suggested retail price of

157 such motor vehicles, provided no motor vehicle shall be [valued]
 158 assessed at an amount less than five hundred dollars:

	Age of Vehicle	Percentage of Manufacturer's Suggested Retail Price
T51		
T52		
T53	Age of Vehicle	
T54	Up to year one	[Eighty] <u>Ninety</u> per
T55		cent
T56	Year two	[Seventy-five] <u>Eighty-</u>
T57		<u>five</u> per cent
T58	Year three	[Seventy] <u>Eighty</u> per
T59		cent
T60	Year four	[Sixty-five] <u>Seventy-five</u>
T61		per cent
T62	Year five	[Sixty] <u>Seventy</u> per cent
T63	Year six	[Fifty-five] <u>Sixty-five</u>
T64		per cent
T65	Year seven	[Fifty] <u>Sixty</u> per cent
T66	Year eight	[Forty-five] <u>Fifty-five</u>
T67		per cent
T68	Year nine	[Forty] <u>Fifty</u> per cent
T69	Year ten	[Thirty-five] <u>Forty-five</u>
T70		per cent
T71	Year eleven	[Thirty] <u>Forty</u> per cent
T72	Year twelve	[Twenty-five] <u>Thirty-</u>
T73		<u>five</u> per cent
T74	Year thirteen	[Twenty] <u>Thirty</u> per
T75		cent
T76	Year fourteen	[Fifteen] <u>Twenty-five</u>
T77		per cent
T78	Years fifteen to nineteen	[Ten] <u>Twenty</u> per cent
T79	Years twenty and beyond	[Not less than
T80		five hundred dollars]
T81		<u>Fifteen</u> per cent

159 (8) The present true and actual value of leased personal property
160 other than motor vehicles shall be determined in accordance with the
161 provisions of this subdivision. Such value for any assessment year shall
162 be established in relation to the original selling price for self-
163 manufactured property or acquisition cost for acquired property and
164 shall reflect depreciation in accordance with the schedules provided in
165 subdivisions (3) to (6), inclusive, of this subsection. If the assessor is
166 unable to determine the original selling price of leased personal
167 property other than a motor vehicle, the present true and actual value
168 thereof shall be its current selling price.

169 (9) With respect to any personal property which is prohibited by law
170 from being sold, the present true and actual value of such property shall
171 be established with respect to such property's original manufactured
172 cost increased by a ratio the numerator of which is the total proceeds
173 from the manufacturer's salable equipment sold and the denominator of
174 which is the total cost of the manufacturer's salable equipment sold.
175 Such value shall then be depreciated in accordance with the appropriate
176 schedule in this subsection.

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

181 (11) If the assessor determines that the value of any item of personal
182 property, other than a motor vehicle valued pursuant to subdivision (7)
183 of this subsection, produced by the application of the schedules set forth
184 in this subsection does not accurately reflect the present true and actual
185 value of such item, the assessor shall adjust such value to reflect the
186 present true and actual value of such item.

187 (12) For assessment years commencing on or after October 1, 2023, for
188 any commercial motor vehicle (A) that is modified, or (B) affixed to
189 which is an attachment designed, manufactured or modified to be
190 affixed to such motor vehicle, the assessor shall determine whether to

191 value such motor vehicle and any such modifications or attachments to
192 such motor vehicle pursuant to subdivision (7) of this subsection or
193 section 12-41, as amended by this act. The assessor shall determine
194 valuation of any modifications or attachments to such motor vehicle
195 based on whether such modifications or attachments are intended to be
196 permanently affixed to such motor vehicle.

197 [(12)] (13) Nothing in this subsection shall prevent any taxpayer from
198 appealing any (A) assessment made pursuant to this subsection if such
199 assessment does not accurately reflect the present true and actual value
200 of any item of such taxpayer's personal property, or (B) determination
201 of manufacturer's suggested retail price used to value a motor vehicle
202 pursuant to this subsection.

203 Sec. 4. Subsections (b) and (c) of section 12-41 of the general statutes
204 are repealed and the following is substituted in lieu thereof (*Effective July*
205 *1, 2023, and applicable to assessment years commencing on or after October 1,*
206 *2023*):

207 (b) [(1) For assessment years commencing prior to October 1, 2023,
208 no] No person required by law to file an annual declaration of personal
209 property shall include in such declaration motor vehicles that are
210 registered in the office of the state Commissioner of Motor Vehicles.
211 With respect to any vehicle subject to taxation in a town other than the
212 town in which such vehicle is registered, pursuant to section 12-71, as
213 amended by this act, information concerning such vehicle may be
214 included in a declaration filed pursuant to this section or section 12-43,
215 or on a report filed pursuant to section 12-57a.

216 [(2) For assessment years commencing on or after October 1, 2023,
217 any person required to file an annual declaration of tangible personal
218 property shall include in such declaration the motor vehicle listing,
219 pursuant to subdivision (2) of subsection (f) of section 12-71, of any
220 motor vehicle owned by such person. If, after the annual deadline for
221 filing a declaration, a motor vehicle is deemed personal property by the
222 assessor, such motor vehicle shall be added to the declaration of the

223 owner of such vehicle or included on a new declaration if no declaration
224 was submitted in the prior year. The value of the motor vehicle shall be
225 determined pursuant to section 12-63. If applicable, the value of the
226 motor vehicle for the current assessment year shall be prorated pursuant
227 to section 12-71b, and shall not be considered omitted property, as
228 defined in section 12-53, or subject to a penalty pursuant to subsection
229 (f) of this section.]

230 (c) The annual declaration of the tangible personal property owned
231 by such person on the assessment date, shall include, but is not limited
232 to, the following property: Machinery used in mills and factories, cables,
233 wires, poles, underground mains, conduits, pipes and other fixtures of
234 water, gas, electric and heating companies, leasehold improvements
235 classified as other than real property and furniture and fixtures of stores,
236 offices, hotels, restaurants, taverns, halls, factories and manufacturers.
237 Tangible personal property does not include a sign placed on a property
238 indicating that the property is for sale or lease. On and after October 1,
239 2023, tangible personal property shall include nonpermanent
240 modifications and attachments to commercial motor vehicles. [listed on
241 the schedule of motor vehicle plate classes recommended pursuant to
242 section 12-71d.] Commercial or financial information in any declaration
243 filed under this section [, except for commercial or financial information
244 which concerns motor vehicles,] shall not be open for public inspection
245 but may be disclosed to municipal officers for tax collection purposes.

246 Sec. 5. Subsection (a) of section 12-53 of the general statutes is
247 repealed and the following is substituted in lieu thereof (*Effective July 1,*
248 *2023, and applicable to assessment years commencing on or after October 1,*
249 *2023*):

250 (a) For purposes of this section: (1) "Omitted property" means
251 property for which complete information is not included in the
252 declaration required to be filed by law with respect to [(A)] the total
253 number and type of all items subject to taxation [, (B)] or the true original
254 cost and year acquired of all such items, [or (C) on or after October 1,
255 2023, the manufacturer's suggested retail price of a motor vehicle plus

256 any applicable after-market alterations to such motor vehicle,] (2)
257 "books", "papers", "documents" and "other records" includes, but is not
258 limited to, federal tax forms relating to the acquisition and cost of fixed
259 assets, general ledgers, balance sheets, disbursement ledgers, fixed asset
260 and depreciation schedules, financial statements, invoices, operating
261 expense reports, capital and operating leases, conditional sales
262 agreements and building or leasehold ledgers, and (3) "designee of an
263 assessor" means a Connecticut municipal assessor certified in
264 accordance with subsection (b) of section 12-40a, a certified public
265 accountant, a revaluation company certified in accordance with section
266 12-2c for the valuation of personal property, or an individual certified
267 as a revaluation company employee in accordance with section 12-2b for
268 the valuation of personal property.

269 Sec. 6. Subsection (a) of section 12-71 of the general statutes is
270 repealed and the following is substituted in lieu thereof (*Effective July 1,*
271 *2023, and applicable to assessment years commencing on or after October 1,*
272 *2023*):

273 (a) (1) For assessment years commencing prior to October 1, 2023,
274 goods, chattels and effects or any interest therein, including any interest
275 in a leasehold improvement classified as other than real property,
276 belonging to any person who is a resident in this state, shall be listed for
277 purposes of property tax in the town where such person resides, subject
278 to the provisions of sections 12-41, as amended by this act, 12-43 and
279 12-59. Any such property belonging to any nonresident shall be listed
280 for purposes of property tax as provided in section 12-43. Motor vehicles
281 and snowmobiles shall be listed for purposes of the property tax in
282 accordance with subsection (f) of this section.

283 (2) For assessment years commencing on or after October 1, 2023,
284 goods, chattels and effects or any interest therein, including any interest
285 in a leasehold improvement classified as other than real property,
286 belonging to any person who is a resident in this state, shall be listed for
287 purposes of property tax in the town where such person resides, subject
288 to the provisions of sections 12-41, as amended by this act, 12-43 and 12-

289 59. Any such property belonging to any nonresident shall be listed for
290 purposes of property tax as provided in section 12-43. Motor vehicles
291 shall be listed for purposes of the property tax in accordance with
292 subsection (f) of this section.

293 Sec. 7. Subdivision (2) of subsection (f) of section 12-71 of the general
294 statutes is repealed and the following is substituted in lieu thereof
295 (*Effective July 1, 2023, and applicable to assessment years commencing on or*
296 *after October 1, 2023*):

297 [(2) (A) For assessment years commencing on or after October 1, 2023,
298 each municipality shall list motor vehicles registered and classified in
299 accordance with section 12-71d, and such motor vehicles shall be valued
300 in the same manner as motor vehicles valued pursuant to section 12-63.]

301 [(B)] (2) For assessment years commencing on or after October 1, 2023,
302 any unregistered motor vehicle or motor vehicle that is not used or
303 capable of being used that is located in a municipality in this state, shall
304 be listed and valued in the same manner [described in subparagraph (A)
305 of this subdivision] as motor vehicles valued pursuant to section 12-63,
306 as amended by this act.

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

310 (a) (1) For assessment years commencing prior to October 1, [2023]
311 2024, any person who owns a motor vehicle which is not registered with
312 the Commissioner of Motor Vehicles on the first day of October in any
313 assessment year and which is registered subsequent to said first day of
314 October but prior to the first day of August in such assessment year shall
315 be liable for the payment of property tax with respect to such motor
316 vehicle in the town where such motor vehicle is subject to property tax,
317 in an amount as hereinafter provided, on the first day of January
318 immediately subsequent to the end of such assessment year. The
319 property tax payable with respect to such motor vehicle on said first day
320 of January shall be in the amount which would be payable if such motor

321 vehicle had been entered in the taxable list of the town where such
322 motor vehicle is subject to property tax on the first day of October in
323 such assessment year if such registration occurs prior to the first day of
324 November. If such registration occurs on or after the first day of
325 November but prior to the first day of August in such assessment year,
326 such tax shall be a pro rata portion of the amount of tax payable if such
327 motor vehicle had been entered in the taxable list of such town on
328 October first in such assessment year to be determined (A) by a ratio,
329 the numerator of which shall be the number of months from the date of
330 such registration, including the month in which registration occurs, to
331 the first day of October next succeeding and the denominator of which
332 shall be twelve, or (B) upon the affirmative vote of the legislative body
333 of the municipality, by a ratio the numerator of which shall be the
334 number of days from the date of such registration, including the day on
335 which the registration occurs, to the first day of October next succeeding
336 and the denominator of which shall be three hundred sixty-five. For
337 purposes of this section the term "assessment year" means the period of
338 twelve full months commencing with October first each year.

339 (2) For assessment years commencing on or after October 1, [2023]
340 2024, any [person who owns a] motor vehicle which is not registered
341 with the Commissioner of Motor Vehicles on the first day of October in
342 any assessment year and which is registered subsequent to said first day
343 of October but prior to the [first day of April] last day in September in
344 such assessment year shall be added to the grand list by the assessor,
345 and the owner of such motor vehicle shall be liable for the payment of
346 property tax with respect to such motor vehicle in the town where such
347 motor vehicle is subject to property tax, in an amount as hereinafter
348 provided, [, on the first day of July in such assessment year. Any person
349 who owns a motor vehicle which is registered with the Commissioner
350 of Motor Vehicles on or after the first day of April in any assessment
351 year but prior to the first day of October next succeeding shall be liable
352 for the payment of property tax with respect to such motor vehicle in
353 the town where such motor vehicle is subject to property tax, in an
354 amount hereinafter provided, on the first day of January immediately

355 subsequent to the end of such assessment year.] The property tax
356 payable with respect to a motor vehicle described in this subdivision
357 shall be in the amount which would be payable if such motor vehicle
358 had been entered into the taxable list of the town where such motor
359 vehicle is subject to property tax on the first day of October in such
360 assessment year if such registration occurs prior to the first day of
361 November. If such registration occurs on or after the first day of
362 November but prior to the first day of October next succeeding, such tax
363 shall be a pro rata portion of the amount of tax payable if such motor
364 vehicle had been entered in the taxable list of such town on October first
365 in such assessment year to be determined (A) by a ratio, the numerator
366 of which shall be the number of months from the date of such
367 registration, including the month in which registration occurs, to the
368 first day of October next succeeding and the denominator of which shall
369 be twelve, or (B) upon the affirmative vote of the legislative body of the
370 municipality, by a ratio the numerator of which shall be the number of
371 days from the date of such registration, including the day on which the
372 registration occurs, to the first day of October next succeeding and the
373 denominator of which shall be three hundred sixty-five.

374 (b) (1) For assessment years commencing prior to October 1, [2023]
375 2024, whenever any person who owns a motor vehicle which has been
376 entered in the taxable list of the town where such motor vehicle is
377 subject to property tax in any assessment year and who, subsequent to
378 the first day of October in such assessment year but prior to the first day
379 of August in such assessment year, replaces such motor vehicle with
380 another motor vehicle, hereinafter referred to as the replacement
381 vehicle, which vehicle may be in a different classification for purposes
382 of registration than the motor vehicle replaced, and provided one of the
383 following conditions is applicable with respect to the motor vehicle
384 replaced: (A) The unexpired registration of the motor vehicle replaced
385 is transferred to the replacement vehicle, (B) the motor vehicle replaced
386 was stolen or totally damaged and proof concerning such theft or total
387 damage is submitted to the assessor in such town, or (C) the motor
388 vehicle replaced is sold by such person within forty-five days

389 immediately prior to or following the date on which such person
390 acquires the replacement vehicle, such person shall be liable for the
391 payment of property tax with respect to the replacement vehicle in the
392 town in which the motor vehicle replaced is subject to property tax, in
393 an amount as hereinafter provided, on the first day of January
394 immediately subsequent to the end of such assessment year. If the
395 replacement vehicle is replaced by such person with another motor
396 vehicle prior to the first day of August in such assessment year, the
397 replacement vehicle shall be subject to property tax as provided in this
398 subsection and such other motor vehicle replacing the replacement
399 vehicle, or any motor vehicle replacing such other motor vehicle in such
400 assessment year, shall be deemed to be the replacement vehicle for
401 purposes of this subsection and shall be subject to property tax as
402 provided herein. The property tax payable with respect to the
403 replacement vehicle on said first day of January shall be the amount by
404 which (i) is in excess of (ii) as follows: (i) The property tax which would
405 be payable if the replacement vehicle had been entered in the taxable list
406 of the town in which the motor vehicle replaced is subject to property
407 tax on the first day of October in such assessment year if such
408 registration occurs prior to the first day of November, however if such
409 registration occurs on or after the first day of November but prior to the
410 first day of August in such assessment year, such tax shall be a pro rata
411 portion of the amount of tax payable if such motor vehicle had been
412 entered in the taxable list of such town on October first in such
413 assessment year to be determined by a ratio, the numerator of which
414 shall be the number of months from the date of such registration,
415 including the month in which registration occurs, to the first day of
416 October next succeeding and the denominator of which shall be twelve,
417 provided if such person, on said first day of October, was entitled to any
418 exemption under section 12-81, as amended by this act, which was
419 allowed in the assessment of the motor vehicle replaced, such
420 exemption shall be allowed for purposes of determining the property
421 tax payable with respect to the replacement vehicle as provided herein;
422 (ii) the property tax payable by such person with respect to the motor
423 vehicle replaced, provided if the replacement vehicle is registered

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

430 (2) For assessment years commencing on or after October 1, [2023]
431 2024, whenever any person who owns a motor vehicle which has been
432 entered in the taxable list of the town where such motor vehicle is
433 subject to property tax in any assessment year and who, subsequent to
434 the first day of October in such assessment year but prior to the [first
435 day of April] last day of September in such assessment year, replaces
436 such motor vehicle with another motor vehicle, hereinafter referred to
437 as the replacement vehicle, which vehicle may be in a different
438 classification for purposes of registration than the motor vehicle
439 replaced, and provided one of the following conditions is applicable
440 with respect to the motor vehicle replaced: (A) The unexpired
441 registration of the motor vehicle replaced is transferred to the
442 replacement vehicle, (B) the motor vehicle replaced was stolen or totally
443 damaged and proof concerning such theft or total damage is submitted
444 to the assessor in such town, or (C) the motor vehicle replaced is sold by
445 such person within forty-five days immediately prior to or following the
446 date on which such person acquires the replacement vehicle, such motor
447 vehicle shall be added by the assessor to the grand list and such person
448 shall be liable for the payment of property tax with respect to the
449 replacement vehicle in the town in which the motor vehicle replaced is
450 subject to property tax pursuant to subdivision [(4)] (3) of this
451 subsection. [, on the first day of July in such assessment year.] If a
452 replacement vehicle is replaced by the owner of such replacement
453 vehicle prior to the first day of October next succeeding such assessment
454 year, the replacement vehicle shall be added by the assessor to the grand
455 list and subject to property tax as provided in this subdivision. [and such
456 other] Any motor vehicle replacing [the] a replacement vehicle, or any
457 motor vehicle replacing such other motor vehicle in such assessment

458 year, shall be deemed to be the replacement vehicle for purposes of this
459 subdivision.

460 [(3) For assessment years commencing on or after October 1, 2023,
461 whenever any person who owns a motor vehicle which has been entered
462 into the taxable list of the town where such motor vehicle is subject to
463 property tax in any assessment year and who, on or after the first day of
464 April of such assessment year but prior to the first day of October next
465 succeeding, replaces such motor vehicle with another motor vehicle,
466 hereinafter referred to as the replacement vehicle, which vehicle may be
467 in a different classification for purposes of registration than the motor
468 vehicle replaced, and provided one of the following conditions is
469 applicable with respect to the motor vehicle replaced: (A) The unexpired
470 registration of the motor vehicle replaced is transferred to the
471 replacement vehicle, (B) the motor vehicle replaced was stolen or totally
472 damaged and proof concerning such theft or total damage is submitted
473 to the assessor in such town, or (C) the motor vehicle replaced is sold by
474 such person within forty-five days immediately prior to or following the
475 date on which such person acquires the replacement vehicle, such
476 person shall be liable for the payment of property tax with respect to the
477 replacement vehicle in the town in which the motor vehicle replaced is
478 subject to property tax pursuant to subdivision (4) of this subsection, on
479 the first day of January immediately succeeding such assessment year.
480 If a replacement vehicle is replaced by the owner of such replacement
481 vehicle prior to the first day of October next succeeding such assessment
482 year, the replacement vehicle shall be subject to property tax as
483 provided in this subdivision and such other motor vehicle replacing the
484 a replacement vehicle, or any motor vehicle replacing such other motor
485 vehicle in such assessment year, shall be deemed to be the replacement
486 vehicle for purposes of this subdivision.]

487 [(4)] (3) The property tax payable with respect to a replacement
488 vehicle described in subdivision (2) [or (3)] of this subsection shall be
489 the amount by which (A) is in excess of (B) as follows: (A) The property
490 tax which would be payable if the replacement vehicle had been entered
491 in the taxable list of the town in which the motor vehicle replaced is

492 subject to property tax on the first day of October in such assessment
493 year if such registration occurs prior to the first day of November,
494 however, if such registration occurs on or after the first day of
495 November but prior to the first day of October next succeeding, such tax
496 shall be a pro rata portion of the amount of tax payable if such motor
497 vehicle had been entered in the taxable list of such town on October first
498 in such assessment year to be determined by ratio, the numerator of
499 which shall be the number of months from the date of such registration,
500 including the month in which registration occurs, to the first day of
501 October next succeeding and the denominator of which shall be twelve,
502 provided if such person, on said first day of October, was entitled to any
503 exemption under section 12-81, as amended by this act, which was
504 allowed in the assessment of the motor vehicle replaced, such
505 exemption shall be allowed for purposes of determining the property
506 tax payable with respect to the replacement vehicle as provided herein;
507 (B) the property tax payable by such person with respect to the motor
508 vehicle replaced, provided if the replacement vehicle is registered
509 subsequent to the thirty-first day of October but prior to the first day of
510 October next succeeding such property tax payable with respect to the
511 motor vehicle replaced shall, for purposes of the computation herein, be
512 deemed to be a pro rata portion of such property tax to be prorated in
513 the same manner as the amount of tax determined under subparagraph
514 (A) [above] of this subdivision.

515 (c) (1) For assessment years commencing prior to October 1, 2023, any
516 person who owns a commercial motor vehicle which has been
517 temporarily registered at any time during any assessment year and
518 which has not during such period been entered in the taxable list of any
519 town in the state for purposes of the property tax and with respect to
520 which no permanent registration has been issued during such period,
521 shall be liable for the payment of property tax with respect to such motor
522 vehicle in the town where such motor vehicle is subject to property tax
523 on the first day of January immediately following the end of such
524 assessment year, in an amount as hereinafter provided. The property tax
525 payable shall be in the amount which would be payable if such motor

526 vehicle had been entered in the taxable list of the town where such
527 motor vehicle is subject to property tax on the first day of October in
528 such assessment year.

529 (2) For assessment years commencing on or after October 1, 2023, any
530 person who owns a commercial motor vehicle which has been
531 temporarily registered at any time during any assessment year and
532 which has not during such period been entered in the taxable list of any
533 town in the state for purposes of the property tax and with respect to
534 which no permanent registration has been issued during such period,
535 shall be liable for the payment of property tax with respect to such motor
536 vehicle in the town where such motor vehicle is subject to property tax,
537 [on the first day of July of such assessment year or the first day of
538 January immediately following such assessment year, as applicable,
539 pursuant to subdivisions (2) and (3) of subsection (b) of this section.] The
540 property tax payable shall be in the amount which would be payable if
541 such motor vehicle had been entered in the taxable list of the town
542 where such motor vehicle is subject to property tax on the first day of
543 October in such assessment year.

544 (d) [Any] (1) For assessment years commencing prior to October 1,
545 2023, any motor vehicle subject to property tax as provided in this
546 section shall, except as otherwise provided in subsection (b) of this
547 section, be subject to such property tax in the town in which such motor
548 vehicle was last registered in the assessment year ending immediately
549 preceding the day on which such property tax is payable as provided in
550 this section.

551 (2) For assessment years commencing on or after October 1, 2023, any
552 motor vehicle subject to property tax as provided in this section shall,
553 except as otherwise provided in subsection (b) of this section, be subject
554 to such property tax in the town in which such motor vehicle was first
555 registered in the assessment year.

556 (e) Whenever any motor vehicle subject to property tax as provided
557 in this section has been replaced by the owner with another motor

558 vehicle in the assessment year immediately preceding the day on which
559 such property tax is payable, each such motor vehicle shall be subject to
560 property tax as provided in this section.

561 (f) Upon receipt by the assessor in any town of notice from the
562 Commissioner of Motor Vehicles, in a manner as prescribed by said
563 commissioner, with respect to any motor vehicle subject to property tax
564 in accordance with the provisions of this section and which has not been
565 entered in the taxable grand list of such town, such assessor shall
566 determine the value of such motor vehicle for purposes of property tax
567 assessment and shall, for assessment years commencing (1) prior to
568 October 1, 2023, add such value to the taxable grand list in such town
569 for the immediately preceding assessment date, and [the] (2) on or after
570 October 1, 2023, add such value to the taxable grand list in such town.
571 The tax thereon shall be levied and collected by the tax collector. Such
572 property tax shall be payable not later than the first day of [(1)] (A)
573 February following the first day of January on which the owner of such
574 motor vehicle becomes liable for the payment of property tax, for
575 assessment years commencing prior to October 1, 2023, and [(2)] (B) the
576 month succeeding the month in which such property tax became due
577 and payable, for assessment years commencing on or after October 1,
578 2023, with respect to such motor vehicle in accordance with the
579 provisions of this section, subject to any determination in accordance
580 with section 12-142 that such tax shall be due and payable in
581 installments. [Said]

582 (g) (1) For assessment years commencing prior to October 1, 2023,
583 said owner may appeal the assessment of such motor vehicle, as
584 determined by the assessor in accordance with [this] subsection (f) of
585 this section, to the board of assessment appeals next succeeding the date
586 on which the tax based on such assessment is payable, and thereafter, to
587 the Superior Court as provided in section 12-117a. If the amount of such
588 tax is reduced upon appeal, the portion thereof which has been paid in
589 excess of the amount determined to be due upon appeal shall be
590 refunded to said owner.

591 (2) For assessment years commencing on or after October 1, 2023, said
592 owner may appeal the determination of the manufacturer's suggested
593 retail price used to assess a motor vehicle to the board of assessment
594 appeals next succeeding the date on which the tax based on such
595 assessment is payable, and thereafter, to the Superior Court as provided
596 in section 12-117a. If the amount of such tax is reduced upon appeal, the
597 portion thereof which has been paid in excess of the amount determined
598 to be due upon appeal shall be refunded to said owner.

599 [(g)] (h) Any motor vehicle which is not registered in this state shall
600 be subject to property tax in this state if such motor vehicle in the normal
601 course of operation most frequently leaves from and returns to or
602 remains in one or more points within this state, and such motor vehicle
603 shall be subject to such property tax in the town within which such
604 motor vehicle in the normal course of operation most frequently leaves
605 from and returns to or remains, provided when the owner of such motor
606 vehicle is a resident in any town in the state, it shall be presumed that
607 such motor vehicle most frequently leaves from and returns to or
608 remains in such town unless evidence, satisfactory to the assessor in
609 such town, is submitted to the contrary.

610 Sec. 9. Subsection (b) of section 12-71c of the general statutes is
611 repealed and the following is substituted in lieu thereof (*Effective July 1,*
612 *2023, and applicable to assessment years commencing on or after October 1,*
613 *2023*):

614 (b) Any person claiming a property tax credit with respect to a motor
615 vehicle in accordance with subsection (a) of this section shall file with
616 the assessor in the town in which such person is entitled to such
617 property tax credit, documentation satisfactory to the assessor
618 concerning the sale, total damage, theft or removal and registration of
619 such motor vehicle. [For assessment years commencing prior to October
620 1, 2023, such] Such documentation shall be filed not later than the thirty-
621 first day of December immediately following the end of the assessment
622 year which next follows the assessment year in which such motor
623 vehicle was sold, damaged, stolen or removed and registered. [For

624 assessment years commencing on or after October 1, 2023, such
625 documentation shall be filed not later than three years after the date
626 upon which such tax was due and payable for such motor vehicle.]
627 Failure to file such claim and documentation as prescribed herein shall
628 constitute a waiver of the right to such property tax credit.

629 Sec. 10. Subdivision (74) of section 12-81 of the general statutes is
630 repealed and the following is substituted in lieu thereof (*Effective July 1,*
631 *2023, and applicable to assessment years commencing on or after October 1,*
632 *2023*):

633 (74) (A) (i) For a period not to exceed five assessment years following
634 the assessment year in which it is first registered, any new commercial
635 truck, truck tractor, tractor and semitrailer, and vehicle used in
636 combination therewith, which is used exclusively to transport freight for
637 hire and: Is either subject to the jurisdiction of the United States
638 Department of Transportation pursuant to Chapter 135 of Title 49,
639 United States Code, or any successor thereto, or would otherwise be
640 subject to said jurisdiction except for the fact that the vehicle is used
641 exclusively in intrastate commerce; has a gross vehicle weight rating in
642 excess of twenty-six thousand pounds; and prior to August 1, 1996, was
643 not registered in this state or in any other jurisdiction but was registered
644 in this state on or after said date. (ii) For a period not to exceed five
645 assessment years following the assessment year in which it is first
646 registered, any new commercial truck, truck tractor, tractor and
647 semitrailer, and vehicle used in combination therewith, not eligible
648 under subparagraph (A)(i) of this subdivision, that has a gross vehicle
649 weight rating in excess of fifty-five thousand pounds and was not
650 registered in this state or in any other jurisdiction but was registered in
651 this state on or after August 1, 1999. As used in this subdivision, "gross
652 vehicle weight rating" has the same meaning as provided in section 14-
653 1;

654 (B) Any person who on October first in any year holds title to or is
655 the registrant of a vehicle for which such person intends to claim the
656 exemption provided in this subdivision shall file with the assessor or

657 board of assessors in the municipality in which the vehicle is subject to
658 property taxation, on or before the first day of November in such year,
659 a written application claiming such exemption on a form prescribed by
660 the Secretary of the Office of Policy and Management. Such person shall
661 include information as to the make, model, year and vehicle
662 identification number of each such vehicle, and any appurtenances
663 attached thereto, in such application. The person holding title to or the
664 registrant of such vehicle for which exemption is claimed shall furnish
665 the assessor or board of assessors with such supporting documentation
666 as said secretary may require, including, but not limited to, evidence of
667 vehicle use, acquisition cost and registration. Failure to file such
668 application in this manner and form within the time limit prescribed
669 shall constitute a waiver of the right to such exemption for such
670 assessment year, unless an extension of time is allowed as provided in
671 section 12-81k. Such application shall not be required for any assessment
672 year following that for which the initial application is filed, provided if
673 the vehicle is modified, such modification shall be deemed a waiver of
674 the right to such exemption until a new application is filed and the right
675 to such exemption is established as required initially. With respect to
676 any vehicle for which the exemption under this subdivision has
677 previously been claimed in a town other than that in which the vehicle
678 is registered on any assessment date, the person shall not be entitled to
679 such exemption until a new application is filed and the right to such
680 exemption is established in said town;

681 (C) With respect to any vehicle which is not registered on the first day
682 of October in any assessment year and which is registered subsequent
683 to said first day of October [but prior to the first day of August] in such
684 assessment year, the value of such vehicle for property tax exemption
685 purposes shall be a pro rata portion of the value determined in
686 accordance with subparagraph (D) of this subdivision, to be determined
687 by a ratio, the numerator of which shall be the number of months from
688 the date of such registration, including the month in which registration
689 occurs, to the first day of October next succeeding and the denominator
690 of which shall be twelve. For purposes of this subdivision, "assessment

691 year" means the period of twelve full months commencing with October
692 first each year;

693 (D) For assessment years commencing prior to October 1, 2023,
694 notwithstanding the provisions of section 12-71d, as amended by this
695 act, the assessor or board of assessors shall determine the value for each
696 vehicle with respect to which a claim for exemption under this
697 subdivision is approved, based on the vehicle's cost of acquisition,
698 including costs related to the modification of such vehicle, adjusted for
699 depreciation;

700 (E) For assessment years commencing on or after October 1, 2023, the
701 assessor or board of assessors shall determine the value for each vehicle
702 with respect to which a claim for exemption under this subdivision is
703 approved pursuant to the provisions of section 12-71d, as amended by
704 this act;

705 Sec. 11. Subsection (a) of section 7-152e of the general statutes is
706 repealed and the following is substituted in lieu thereof (*Effective July 1,*
707 *2023*):

708 (a) Notwithstanding any provision of the general statutes or special
709 act, municipal charter or ordinance, any municipality may, by ordinance
710 adopted by its legislative body, establish a fine to be imposed against
711 any owner of a motor vehicle that is subject to property tax in the
712 municipality pursuant to subsection [(g)] (h) of section 12-71b, as
713 amended by this act, who fails to register such motor vehicle with the
714 Commissioner of Motor Vehicles, provided (1) such motor vehicle is
715 eligible for registration and required to be registered under the
716 provisions of chapter 246, (2) such fine shall not be more than two
717 hundred fifty dollars, (3) any penalty for the failure to pay such fine by
718 a date prescribed by the municipality shall not be more than twenty-five
719 per cent of such fine, and (4) such fine shall be suspended for a first time
720 violator who presents proof of registration for such motor vehicle
721 subsequent to the violation but prior to the imposition of a fine."

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, 2023</i>	14-33(a)
Sec. 2	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-71d(b)
Sec. 3	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-63(b)
Sec. 4	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-41(b) and (c)
Sec. 5	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-53(a)
Sec. 6	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-71(a)
Sec. 7	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-71(f)(2)
Sec. 8	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-71b
Sec. 9	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-71c(b)
Sec. 10	<i>July 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-81(74)

Sec. 11	July 1, 2023	7-152e(a)
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