



General Assembly

January Session, 2019

**Committee Bill No. 518**

LCO No. 3604



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
(PD)

***AN ACT CONCERNING A MUNICIPAL OPTION FOR PROPERTY TAX  
ABATEMENTS FOR ARTS AND CULTURE.***

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

- 1 Section 1. (NEW) (*Effective October 1, 2019, and applicable to assessment*  
2 *years commencing on or after October 1, 2019*) Any municipality may, by  
3 vote of its legislative body, or, in a municipality where the legislative  
4 body is a town meeting, by vote of the board of selectmen, abate up to  
5 one hundred per cent of the property taxes due for any real property  
6 used for arts or culture, including, but not limited to, art galleries, art  
7 studios, installation galleries, performance venues and retailers  
8 catering to or relating to the arts.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2019, and applicable to assessment years commencing on or after October 1, 2019</i>	New section

***PD***      *Joint Favorable*