



General Assembly

January Session, 2019

**Raised Bill No. 1139**

LCO No. 7313



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
(FIN)

***AN ACT ELIMINATING PROPERTY TAX ON CERTAIN MOTOR VEHICLES AND ADJUSTING THE UNIFORM PROPERTY ASSESSMENT RATE.***

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

1 Section 1. Section 12-71 of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective October 1, 2019, and*  
3 *applicable to assessment years commencing on or after October 1, 2019*):

4 (a) All goods, chattels and effects or any interest therein, including  
5 any interest in a leasehold improvement classified as other than real  
6 property and excluding motor vehicles, as defined in section 14-1,  
7 except as provided in section 3 of this act, belonging to any person  
8 who is a resident in this state, shall be listed for purposes of property  
9 tax in the town where such person resides, subject to the provisions of  
10 sections 12-41, as amended by this act, 12-43 and 12-59. Any such  
11 property belonging to any nonresident shall be listed for purposes of  
12 property tax as provided in section 12-43. [Motor] Rental motor  
13 vehicles, if subject to property tax pursuant to section 3 of this act, and  
14 snowmobiles shall be listed for purposes of the property tax in

15 accordance with subsection (f) of this section.

16 (b) Except as otherwise provided by the general statutes, property  
17 subject to this section shall be valued at the same percentage of its then  
18 actual valuation as the assessors have determined with respect to the  
19 listing of real estate for the same year, except that any rental motor  
20 vehicle subject to property tax pursuant to section 3 of this act, that is  
21 an antique, rare or special interest motor vehicle, as defined in section  
22 14-1, shall be assessed at a value of not more than five hundred dollars.  
23 The owner of such antique, rare or special interest motor vehicle may  
24 be required by the assessors to provide reasonable documentation that  
25 such motor vehicle is an antique, rare or special interest motor vehicle,  
26 provided any motor vehicle for which special number plates have been  
27 issued pursuant to section 14-20 shall not be required to provide any  
28 such documentation. The provisions of this section shall not include  
29 money or property actually invested in merchandise or manufacturing  
30 carried on out of this state or machinery or equipment which would be  
31 eligible for exemption under subdivision (72) of section 12-81 once  
32 installed and which cannot begin or which has not begun  
33 manufacturing, processing or fabricating; or which is being used for  
34 research and development, including experimental or laboratory  
35 research and development, design or engineering directly related to  
36 manufacturing or being used for the significant servicing, overhauling  
37 or rebuilding of machinery and equipment for industrial use or the  
38 significant overhauling or rebuilding of other products on a factory  
39 basis or being used for measuring or testing or metal finishing or in the  
40 production of motion pictures, video and sound recordings.

41 (c) Upon payment of the property tax assessed with respect to any  
42 property referred to in this section, owned by a resident or nonresident  
43 of this state, which is currently used or intended for use in relation to  
44 construction, building, grading, paving or similar projects, including,  
45 but not limited to, rental motor vehicles subject to property tax  
46 pursuant to section 3 of this act, bulldozers, tractors and any  
47 trailer-type vehicle, excluding any such equipment weighing less than

48 five hundred pounds, and excluding any such motor vehicle subject to  
49 registration pursuant to chapter 246 or exempt from such registration  
50 by section 14-34, the town in which such equipment is taxed shall  
51 issue, at the time of such payment, for display on a conspicuous  
52 surface of each such item of equipment for which such tax has been  
53 paid, a validation decal or sticker, identifiable as to the year of issue,  
54 which will be presumptive evidence that such tax has been paid in the  
55 appropriate town of the state.

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

63 (2) The provisions of subdivision (1) of this subsection shall be  
64 applicable (A) to the assessment year commencing October 1, 1988,  
65 and each assessment year thereafter, and (B) to any assessment of  
66 computer software made after September 30, 1988, for any assessment  
67 year commencing before October 1, 1988.

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

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

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

78 (f) (1) Property subject to taxation under this chapter shall include  
79 each registered and unregistered rental motor vehicle subject to  
80 property tax pursuant to section 3 of this act, and snowmobile that, in  
81 the normal course of operation, most frequently leaves from and  
82 returns to or remains in a town in this state, and any other such motor  
83 vehicle or snowmobile located in a town in this state, which motor  
84 vehicle or snowmobile is not used or is not capable of being used.

85 (2) Any rental motor vehicle subject to property tax pursuant to  
86 section 3 of this act, or snowmobile registered in this state subject to  
87 taxation in accordance with the provisions of this subsection shall be  
88 set in the list of the town where such vehicle in the normal course of  
89 operation most frequently leaves from and returns to or in which it  
90 remains. It shall be presumed that any such motor vehicle or  
91 snowmobile most frequently leaves from and returns to or remains in  
92 the town in which the owner of such motor vehicle or snowmobile  
93 resides, unless a provision of this subsection otherwise expressly  
94 provides. As used in this subsection, "the town in which the owner of  
95 such motor vehicle or snowmobile resides" means the town in this  
96 state where (A) the owner, if an individual, has established a legal  
97 residence consisting of a true, fixed and permanent home to which  
98 such individual intends to return after any absence, or (B) the owner, if  
99 a company, corporation, limited liability company, partnership, firm or  
100 any other type of public or private organization, association or society,  
101 has an established site for conducting the purposes for which it was  
102 created. In the event such an entity resides in more than one town in  
103 this state, it shall be subject to taxation by each such town with respect  
104 to any registered or unregistered rental motor vehicle subject to  
105 property tax pursuant to section 3 of this act or snowmobile that most  
106 frequently leaves from and returns to or remains in such town.

107 [(3) Any motor vehicle owned by a nonresident of this state shall be  
108 set in the list of the town where such vehicle in the normal course of  
109 operation most frequently leaves from and returns to or in which it  
110 remains. If such vehicle in the normal course of operation most

111 frequently leaves from and returns to or remains in more than one  
112 town, it shall be set in the list of the town in which such vehicle is  
113 located for the three or more months preceding the assessment day in  
114 any year, except that, if such vehicle is located in more than one town  
115 for three or more months preceding the assessment day in any year, it  
116 shall be set in the list of the town where it is located for the three  
117 months or more in such year nearest to such assessment day. In the  
118 event a motor vehicle owned by a nonresident is not located in any  
119 town for three or more of the months preceding the assessment day in  
120 any year, such vehicle shall be set in the list of the town where such  
121 vehicle is located on such assessment day.

122 (4) Notwithstanding any provision of subdivision (2) of this  
123 subsection: (A) Any registered motor vehicle that is assigned to an  
124 employee of the owner of such vehicle for the exclusive use of such  
125 employee and which, in the normal course of operation most  
126 frequently leaves from and returns to or remains in such employee's  
127 town of residence, shall be set in the list of the town where such  
128 employee resides; (B) any registered motor vehicle that is being  
129 operated, pursuant to a lease, by a person other than the owner of such  
130 vehicle, or such owner's employee, shall be set in the list of the town  
131 where the person who is operating such vehicle pursuant to said lease  
132 resides; (C) any registered motor vehicle designed or used for  
133 recreational purposes, including, but not limited to, a camp trailer,  
134 camper or motor home, shall be set in the list of the town such vehicle,  
135 in the normal course of its operation for camping, travel or recreational  
136 purposes in this state, most frequently leaves from and returns to or  
137 the town in which it remains. If such a vehicle is not used in this state  
138 in its normal course of operation for camping, travel or recreational  
139 purposes, such vehicle shall be set in the list of the town in this state in  
140 which the owner of such vehicle resides; and (D) any registered motor  
141 vehicle that is used or intended for use for the purposes of  
142 construction, building, grading, paving or similar projects, or to  
143 facilitate any such project, shall be set in the list of the town in which

144 such project is situated if such vehicle is located in said town for the  
145 three or more months preceding the assessment day in any year,  
146 provided (i) if such vehicle is located in more than one town in this  
147 state for three or more months preceding the assessment day in any  
148 year, such vehicle shall be set in the list of the town where it is located  
149 for the three months or more in such year nearest to such assessment  
150 day, and (ii) if such vehicle is not located in any town for three or more  
151 of the months preceding the assessment day in any year, such vehicle  
152 shall be set in the list of the town where such vehicle is located on such  
153 assessment day.

154 (5) The owner of a motor vehicle subject to taxation in accordance  
155 with the provisions of subdivision (4) of this subsection in a town other  
156 than the town in which such owner resides may register such vehicle  
157 in the town in which such vehicle is subject to taxation.]

158 ~~[(6)]~~ (3) Information concerning any rental motor vehicle subject to  
159 property tax pursuant to section 3 of this act or snowmobile subject to  
160 taxation in a town other than the town in which it is registered may be  
161 included on any declaration or report filed pursuant to section 12-41,  
162 as amended by this act, 12-43 or 12-57a, as amended by this act. If [a]  
163 such motor vehicle or snowmobile is registered in a town in which it is  
164 not subject to taxation, [pursuant to the provisions of subdivision (4) of  
165 this section,] the assessor of the town in which such motor vehicle or  
166 snowmobile is subject to taxation shall notify the assessor of the town  
167 in which such motor vehicle or snowmobile is registered of the name  
168 and address of the owner of such motor vehicle or snowmobile, the  
169 vehicle identification or snowmobile registration number and the town  
170 in which such motor vehicle or snowmobile is subject to taxation. The  
171 assessor of the town in which [said vehicle] such motor vehicle or  
172 snowmobile is registered and the assessor of the town in which [said  
173 vehicle] such motor vehicle or snowmobile is subject to taxation shall  
174 cooperate in administering the provisions of this section concerning  
175 the listing of such motor vehicle or snowmobile for property tax  
176 purposes.

177 Sec. 2. Section 12-81 of the general statutes is amended by adding  
178 subdivision (80) as follows (*Effective October 1, 2019, and applicable to*  
179 *assessment years commencing on or after October 1, 2019*):

180 (NEW) (80) Motor vehicles, as defined in section 14-1, except as  
181 provided in section 3 of this act.

182 Sec. 3. (NEW) (*Effective from passage*) Any municipality may, by vote  
183 of its legislative body, or in a municipality where the legislative body  
184 is a town meeting, by vote of the board of selectmen, elect to continue  
185 to impose, on and after October 1, 2019, property tax on motor vehicles  
186 that are rented and are owned by a person, firm or corporation  
187 engaging in the business of renting motor vehicles in this state.

188 Sec. 4. Section 12-62a of the general statutes is repealed and the  
189 following is substituted in lieu thereof (*Effective October 1, 2019, and*  
190 *applicable to assessment years commencing on or after October 1, 2019*):

191 (a) Each municipality, as defined in section 7-381, shall establish a  
192 uniform assessment date of October first.

193 (b) Each such municipality shall assess all property for purposes of  
194 the local property tax at a uniform rate of [seventy] one hundred per  
195 cent of present true and actual value, as determined under section 12-  
196 63.

197 (c) Repealed by P.A. 96-171, S. 15, 16.

198 (d) Repealed by P.A. 96-171, S. 15, 16.

199 (e) Repealed by P.A. 06-148, S. 10 and P.A. 06-176, S. 4.

200 (f) Repealed by P.A. 06-148, S. 10 and P.A. 06-176, S. 4.

201 (g) Repealed by P.A. 83-465, S. 3, 4.

202 Sec. 5. (NEW) (*Effective October 1, 2019*) Any municipality may, by  
203 vote of its legislative body, or in a municipality where the legislative

204 body is a town meeting, by vote of the board of selectmen, elect to  
205 moderate, over a period of up to five years, the shift of the tax burden  
206 resulting from the elimination of the property tax on motor vehicles  
207 and the increase in the uniform assessment rate under subsection (b) of  
208 section 12-62a of the general statutes, as amended by this act. The town  
209 assessor may utilize methods that he or she determines is appropriate  
210 and reasonable to accomplish the purpose of this section, including,  
211 but not limited to, the implementation of annually decreasing  
212 surcharges on taxpayers that were previously subject to the property  
213 tax on motor vehicles and tax credits for residential property owners.

214 Sec. 6. Section 12-62r of the general statutes is amended by adding  
215 subsection (k) as follows (*Effective from passage*):

216 (NEW) (k) Notwithstanding the provisions of this section, the  
217 assessor in any municipality that adopted the property tax system  
218 under this section shall establish, for assessment years commencing on  
219 or after October 1, 2019, a rate of assessment for apartment and  
220 residential property proportional to the uniform rate set forth in  
221 subsection (b) of section 12-62a, as amended by this act.

222 Sec. 7. Section 12-115 of the general statutes is repealed and the  
223 following is substituted in lieu thereof (*Effective October 1, 2019, and*  
224 *applicable to assessment years commencing on or after October 1, 2019*):

225 The board of assessment appeals in any town or city may, within  
226 three months from the date prescribed by law for the completion of its  
227 duties, as set forth in section 12-111, add to the grand list of a town any  
228 taxable property [which] that has been omitted by the assessor or  
229 board of assessors or the board of assessment appeals, which shall  
230 reflect for each owner of such property, an assessment at [seventy] one  
231 hundred per cent of the present true and actual value of such owner's  
232 taxable property from the best information that it can obtain, and if the  
233 owner failed to file the declaration as prescribed by law, shall add  
234 thereto twenty-five per cent of such assessment. Such board of



235 assessment appeals shall mail to such owner at the last-known address  
236 of the owner, postage paid, within one week after the completion of  
237 such supplemental additions to the grand list, a written or printed  
238 notice to appear before such board at a stated time and place and show  
239 cause why such property should not be added to such grand list. Any  
240 person aggrieved by the action of such board may, within two months  
241 from the time of such action, have the same right of appeal to the  
242 Superior Court as provided by section 12-117a. The authority  
243 designated by section 12-130 shall make and sign a rate bill for such  
244 supplemental additions to the grand list and a warrant with respect to  
245 such additions which shall be forwarded by the tax collector to such  
246 person, and such collector shall have the same powers for the  
247 collection of the tax based on such supplemental additions to such list  
248 as for the collection of other taxes.

249 Sec. 8. Section 15-101bb of the general statutes is repealed and the  
250 following is substituted in lieu thereof (*Effective October 1, 2019, and*  
251 *applicable to assessment years commencing on or after October 1, 2019*):

252 Property subject to taxation under this chapter shall be assessed by  
253 the assessor or board of assessors of the town in which it is located at  
254 [seventy] one hundred per cent of the fair market value as determined  
255 by a person certified by the state as a real estate appraiser, provided  
256 such appraiser is selected by a majority vote of the chief executive  
257 officers of the towns of East Granby, Suffield, Windsor and Windsor  
258 Locks. The services of the appraiser selected shall be paid for by the  
259 towns of East Granby, Suffield, Windsor and Windsor Locks in  
260 proportion to the percentages for each town set forth in section 15-  
261 101cc. Not later than August first in any assessment year, the appraiser  
262 shall provide to the assessor or board of assessors of each of the towns  
263 listed in said section and to the lessee of the property, the fair market  
264 value of the property subject to taxation under this chapter as of  
265 October first in such assessment year. The appraiser shall be  
266 responsible for making a determination of taxability or nontaxability of  
267 leasehold interests under this chapter. If any town or the lessee is

268 aggrieved by the determination of the appraiser concerning (1) the  
269 taxability of real property under the provisions of this chapter, or (2)  
270 the valuation thereof, such town or the lessee may, within thirty days  
271 of the receipt of written notice of such determination, appeal to the  
272 superior court for the judicial district where such property is located.  
273 Such appeals shall be preferred cases, to be heard, unless cause  
274 appears to the contrary, at the first session, by the court.

275 Sec. 9. Section 4-66l of the general statutes is repealed and the  
276 following is substituted in lieu thereof (Effective October 1, 2019):

277 (a) For the purposes of this section:

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

280 (2) "Mill rate" means, unless otherwise specified, the mill rate a  
281 municipality uses to calculate tax bills for rental motor vehicles subject  
282 to property tax pursuant to section 3 of this act;

283 (3) "Municipality" means any town, city, consolidated town and city  
284 or consolidated town and borough. "Municipality" includes a district  
285 for the purposes of [subdivision (1) of] subsection (d) of this section;

286 (4) "Municipal spending" means:

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

287 (5) "Per capita distribution" means:

T11  
T12           Municipal population  
T13           \_\_\_\_\_ X Sales tax revenue = Per capita distribution;  
T14           Total state population

288 (6) "Pro rata distribution" means:

T15           Municipal weighted  
              mill rate  
T16           calculation  
T17           \_\_\_\_\_ X Sales tax revenue = Pro rata distribution;  
T18           Sum of all municipal  
T19           weighted mill rate  
T20           calculations combined

289 (7) "Regional council of governments" means any such council  
290 organized under the provisions of sections 4-124i to 4-124p, inclusive;

291 (8) "Municipal population" means the number of persons in a  
292 municipality according to the most recent estimate of the Department  
293 of Public Health;

294 (9) "Total state population" means the number of persons in this  
295 state according to the most recent estimate published by the  
296 Department of Public Health;

297 (10) "Weighted mill rate" means a municipality's FY 15 mill rate  
298 divided by the average of all municipalities' FY 15 mill rate;

299 (11) "Weighted mill rate calculation" means per capita distribution  
300 multiplied by a municipality's weighted mill rate;

301 (12) "Sales tax revenue" means the moneys in the account remaining  
302 for distribution pursuant to subdivision [(7)] (6) of subsection (b) of

303 this section;

304 (13) "District" means any district, as defined in section 7-324; and

305 (14) "Secretary" means the Secretary of the Office of Policy and  
306 Management.

307 (b) There is established an account to be known as the "municipal  
308 revenue sharing account" which shall be a separate, nonlapsing  
309 account within the General Fund. The account shall contain any  
310 moneys required by law to be deposited in the account. The secretary  
311 shall set aside and ensure availability of moneys in the account in the  
312 following order of priority and shall transfer or disburse such moneys  
313 as follows:

314 [(1) Ten million dollars for the fiscal year ending June 30, 2016, shall  
315 be transferred not later than April fifteenth for the purposes of grants  
316 under section 10-262h;]

317 [(2)] (1) For the fiscal year ending June 30, 2018, and each fiscal year  
318 thereafter, moneys sufficient to make motor vehicle property tax  
319 grants payable to municipalities pursuant to subsection (c) of this  
320 section shall be expended not later than August first annually by the  
321 secretary;

322 [(3)] (2) For the fiscal year ending June 30, 2018, and each fiscal year  
323 thereafter, moneys sufficient to make the grants payable from the  
324 select payment in lieu of taxes grant account established pursuant to  
325 section 12-18c shall annually be transferred to the select payment in  
326 lieu of taxes account in the Office of Policy and Management;

327 [(4)] (3) For the fiscal years ending June 30, 2018, and June 30, 2019,  
328 moneys sufficient to make the municipal revenue sharing grants  
329 payable to municipalities pursuant to [subdivision (2) of] subsection  
330 (d) of this section shall be expended not later than October thirty-first  
331 annually by the secretary;

332        [(5)] (4) For the fiscal year ending June 30, 2018, and each fiscal year  
333 thereafter, seven million dollars shall be expended for the purposes of  
334 the regional services grants pursuant to subsection (e) of this section to  
335 the regional councils of governments;

336        [(6)] (5) For the fiscal year ending June 30, 2018, and each fiscal year  
337 thereafter, moneys may be expended for the purpose of supplemental  
338 motor vehicle property tax grants pursuant to subsection (c) of this  
339 section; and

340        [(7)] (6) For the fiscal year ending June 30, 2020, and each fiscal year  
341 thereafter, moneys in the account remaining shall be expended  
342 annually by the secretary for the purposes of the municipal revenue  
343 sharing grants established pursuant to subsection (f) of this section.  
344 Any such moneys deposited in the account for municipal revenue  
345 sharing grants between October first and June thirtieth shall be  
346 distributed to municipalities on the following October first and any  
347 such moneys deposited in the account between July first and  
348 September thirtieth shall be distributed to municipalities on the  
349 following January thirty-first. Any municipality may apply to the  
350 Office of Policy and Management on or after July first for early  
351 disbursement of a portion of such grant. The Office of Policy and  
352 Management may approve such an application if it finds that early  
353 disbursement is required in order for a municipality to meet its cash  
354 flow needs. No early disbursement approved by said office may be  
355 issued later than September thirtieth.

356        [(c)] (1) For the fiscal year ending June 30, 2018, motor vehicle  
357 property tax grants to municipalities that impose mill rates on real  
358 property and personal property other than motor vehicles greater than  
359 39 mills or that, when combined with the mill rate of any district  
360 located within the municipality, impose mill rates greater than 39  
361 mills, shall be made in an amount equal to the difference between the  
362 amount of property taxes levied by the municipality and any district  
363 located within the municipality on motor vehicles for the assessment

364 year commencing October 1, 2013, and the amount such levy would  
365 have been if the mill rate on motor vehicles for said assessment year  
366 was 39 mills.]

367 [(2)] (c) (1) For the fiscal year ending June 30, 2020, and each fiscal  
368 year thereafter, motor vehicle property tax grants to municipalities that  
369 impose mill rates on real property and personal property other than  
370 rental motor vehicles subject to property tax pursuant to section 3 of  
371 this act greater than 45 mills or that, when combined with the mill rate  
372 of any district located within the municipality, impose mill rates  
373 greater than 45 mills, shall be made in an amount equal to the  
374 difference between the amount of property taxes levied by the  
375 municipality and any district located within the municipality on such  
376 motor vehicles for the assessment year commencing October 1, 2016,  
377 and the amount such levy would have been if the mill rate on such  
378 motor vehicles for said assessment year was 45 mills.

379 [(3)] For the fiscal year ending June 30, 2018, any municipality that  
380 imposed a mill rate for real and personal property of more than 39  
381 mills during the fiscal year ending June 30, 2017, and effected a  
382 revaluation of real property for the 2014 or 2015 assessment year that  
383 resulted in an increase of 4 or more mills over the prior mill rate, may  
384 apply to the Office of Policy and Management for a supplemental  
385 motor vehicle property tax grant. The Office of Policy and  
386 Management may approve such an application, within available funds,  
387 provided such supplemental grant does not reduce any amount  
388 payable to any other municipality.]

389 [(4)] (2) Not later than fifteen calendar days after receiving a  
390 property tax grant pursuant to this section, the municipality shall  
391 disburse to any district located within the municipality the amount of  
392 any such property tax grant that is attributable to the district.

393 [(d) (1)] For the fiscal year ending June 30, 2017, each municipality  
394 shall receive a municipal revenue sharing grant, which shall be

395 payable August 1, 2016, from the Municipal Revenue Sharing Fund  
396 established in section 4-66p. The total amount of the grant payable is as  
397 follows:

T21	Municipality	Grant Amount
T22	Andover	66,705
T23	Ansonia	605,442
T24	Ashford	87,248
T25	Avon	374,711
T26	Barkhamsted	76,324
T27	Beacon Falls	123,341
T28	Berlin	843,048
T29	Bethany	114,329
T30	Bethel	392,605
T31	Bethlehem	42,762
T32	Bloomfield	438,458
T33	Bolton	106,449
T34	Bozrah	53,783
T35	Branford	570,402
T36	Bridgeport	14,476,283
T37	Bridgewater	15,670
T38	Bristol	1,276,119
T39	Brookfield	343,611
T40	Brooklyn	103,910
T41	Burlington	193,490
T42	Canaan	14,793
T43	Canterbury	58,684
T44	Canton	211,078
T45	Chaplin	48,563
T46	Cheshire	594,084
T47	Chester	57,736
T48	Clinton	268,611
T49	Colchester	330,363
T50	Colebrook	29,694

T51	Columbia	111,276
T52	Cornwall	11,269
T53	Coventry	252,939
T54	Cromwell	288,951
T55	Danbury	2,079,675
T56	Darien	171,485
T57	Deep River	93,525
T58	Derby	462,718
T59	Durham	150,019
T60	East Granby	106,222
T61	East Haddam	186,418
T62	East Hampton	263,149
T63	East Hartford	3,877,281
T64	East Haven	593,493
T65	East Lyme	243,736
T66	East Windsor	232,457
T67	Eastford	23,060
T68	Easton	155,216
T69	Ellington	321,722
T70	Enfield	911,974
T71	Essex	74,572
T72	Fairfield	795,318
T73	Farmington	335,287
T74	Franklin	26,309
T75	Glastonbury	754,546
T76	Goshen	30,286
T77	Granby	244,839
T78	Greenwich	366,588
T79	Griswold	243,727
T80	Groton	433,177
T81	Guilford	456,863
T82	Haddam	170,440
T83	Hamden	4,491,337
T84	Hampton	38,070



T85	Hartford	13,908,437
T86	Hartland	27,964
T87	Harwinton	113,987
T88	Hebron	208,666
T89	Kent	26,808
T90	Killingly	351,213
T91	Killingworth	85,270
T92	Lebanon	149,163
T93	Ledyard	307,619
T94	Lisbon	45,413
T95	Litchfield	169,828
T96	Lyme	21,862
T97	Madison	372,897
T98	Manchester	1,972,491
T99	Mansfield	525,280
T100	Marlborough	131,065
T101	Meriden	1,315,347
T102	Middlebury	154,299
T103	Middlefield	91,372
T104	Middletown	964,657
T105	Milford	1,880,830
T106	Monroe	404,221
T107	Montville	401,756
T108	Morris	28,110
T109	Naugatuck	2,405,660
T110	New Britain	5,781,991
T111	New Canaan	168,106
T112	New Fairfield	288,278
T113	New Hartford	140,338
T114	New Haven	2,118,290
T115	New London	750,249
T116	New Milford	565,898
T117	Newington	651,000
T118	Newtown	572,949

T119	Norfolk	20,141
T120	North Branford	292,517
T121	North Canaan	66,052
T122	North Haven	487,882
T123	North Stonington	107,832
T124	Norwalk	3,401,590
T125	Norwich	1,309,943
T126	Old Lyme	79,946
T127	Old Saybrook	101,527
T128	Orange	284,365
T129	Oxford	171,492
T130	Plainfield	310,350
T131	Plainville	363,176
T132	Plymouth	255,581
T133	Pomfret	54,257
T134	Portland	192,715
T135	Preston	58,934
T136	Prospect	197,097
T137	Putnam	76,399
T138	Redding	189,781
T139	Ridgefield	512,848
T140	Rocky Hill	405,872
T141	Roxbury	15,998
T142	Salem	85,617
T143	Salisbury	20,769
T144	Scotland	36,200
T145	Seymour	343,388
T146	Sharon	19,467
T147	Shelton	706,038
T148	Sherman	39,000
T149	Simsbury	567,460
T150	Somers	141,697
T151	South Windsor	558,715
T152	Southbury	404,731

T153	Southington	889,821
T154	Sprague	89,456
T155	Stafford	243,095
T156	Stamford	2,372,358
T157	Sterling	77,037
T158	Stonington	202,888
T159	Stratford	1,130,316
T160	Suffield	321,763
T161	Thomaston	158,888
T162	Thompson	114,582
T163	Tolland	303,971
T164	Torrington	2,435,109
T165	Trumbull	745,325
T166	Union	17,283
T167	Vernon	641,027
T168	Voluntown	33,914
T169	Wallingford	919,984
T170	Warren	11,006
T171	Washington	25,496
T172	Waterbury	13,438,542
T173	Waterford	259,091
T174	Watertown	453,012
T175	West Hartford	1,614,320
T176	West Haven	1,121,850
T177	Westbrook	80,601
T178	Weston	211,384
T179	Westport	262,402
T180	Wethersfield	940,267
T181	Willington	121,568
T182	Wilton	380,234
T183	Winchester	224,447
T184	Windham	513,847
T185	Windsor	593,921
T186	Windsor Locks	256,241

T187	Wolcott	340,859
T188	Woodbridge	247,758
T189	Woodbury	200,175
T190	Woodstock	97,708
T191	Borough of Danielson	-
T192	Borough of Litchfield	-
T193	Bloomfield, Blue Hills FD	92,961
T194	Enfield Thompsonville FD #2	354,311
T195	Manchester - Eighth Utility District	436,718
T196	Middletown - City Fire	910,442
T197	Middletown So Fire	413,961
T198	Norwich CCD	552,565
T199	Norwich TCD	62,849
T200	Simsbury FD	221,536
T201	Plainfield Fire District	-
T202	Windham, Special Service District #2	640,000
T203	Windham 1st Taxing District	-
T204	Windham First	
T205	West Haven First Center (D1)	1,039,843
T206	West Haven: Allingtown FD (D3)	483,505
T207	West Haven: West Shore FD (D2)	654,640]

398        [(2)] (d) For the fiscal years ending June 30, 2018, and June 30, 2019,  
399 each municipality shall receive a municipal sharing grant payable not  
400 later than October thirty-first of each year. The total amount of the  
401 grant payable is as follows:

T208	Municipality	Grant Amount
T209	Andover	96,020
T210	Ansonia	643,519
T211	Ashford	125,591
T212	Avon	539,387
T213	Barkhamsted	109,867
T214	Beacon Falls	177,547

T215	Berlin	1,213,548
T216	Bethany	164,574
T217	Bethel	565,146
T218	Bethlehem	61,554
T219	Bloomfield	631,150
T220	Bolton	153,231
T221	Bozrah	77,420
T222	Branford	821,080
T223	Bridgeport	9,758,441
T224	Bridgewater	22,557
T225	Bristol	1,836,944
T226	Brookfield	494,620
T227	Brooklyn	149,576
T228	Burlington	278,524
T229	Canaan	21,294
T230	Canterbury	84,475
T231	Canton	303,842
T232	Chaplin	69,906
T233	Cheshire	855,170
T234	Chester	83,109
T235	Clinton	386,660
T236	Colchester	475,551
T237	Colebrook	42,744
T238	Columbia	160,179
T239	Cornwall	16,221
T240	Coventry	364,100
T241	Cromwell	415,938
T242	Danbury	2,993,644
T243	Darien	246,849
T244	Deep River	134,627
T245	Derby	400,912
T246	Durham	215,949
T247	East Granby	152,904
T248	East Haddam	268,344

T249	East Hampton	378,798
T250	East Hartford	2,036,894
T251	East Haven	854,319
T252	East Lyme	350,852
T253	East Windsor	334,616
T254	Eastford	33,194
T255	Easton	223,430
T256	Ellington	463,112
T257	Enfield	1,312,766
T258	Essex	107,345
T259	Fairfield	1,144,842
T260	Farmington	482,637
T261	Franklin	37,871
T262	Glastonbury	1,086,151
T263	Goshen	43,596
T264	Granby	352,440
T265	Greenwich	527,695
T266	Griswold	350,840
T267	Groton	623,548
T268	Guilford	657,644
T269	Haddam	245,344
T270	Hamden	2,155,661
T271	Hampton	54,801
T272	Hartford	1,498,643
T273	Hartland	40,254
T274	Harwinton	164,081
T275	Hebron	300,369
T276	Kent	38,590
T277	Killingly	505,562
T278	Killingworth	122,744
T279	Lebanon	214,717
T280	Ledyard	442,811
T281	Lisbon	65,371
T282	Litchfield	244,464

T283	Lyme	31,470
T284	Madison	536,777
T285	Manchester	1,971,540
T286	Mansfield	756,128
T287	Marlborough	188,665
T288	Meriden	1,893,412
T289	Middlebury	222,109
T290	Middlefield	131,529
T291	Middletown	1,388,602
T292	Milford	2,707,412
T293	Monroe	581,867
T294	Montville	578,318
T295	Morris	40,463
T296	Naugatuck	1,251,980
T297	New Britain	3,131,893
T298	New Canaan	241,985
T299	New Fairfield	414,970
T300	New Hartford	202,014
T301	New Haven	114,863
T302	New London	917,228
T303	New Milford	814,597
T304	Newington	937,100
T305	Newtown	824,747
T306	Norfolk	28,993
T307	North Branford	421,072
T308	North Canaan	95,081
T309	North Haven	702,295
T310	North Stonington	155,222
T311	Norwalk	4,896,511
T312	Norwich	1,362,971
T313	Old Lyme	115,080
T314	Old Saybrook	146,146
T315	Orange	409,337
T316	Oxford	246,859

T317	Plainfield	446,742
T318	Plainville	522,783
T319	Plymouth	367,902
T320	Pomfret	78,101
T321	Portland	277,409
T322	Preston	84,835
T323	Prospect	283,717
T324	Putnam	109,975
T325	Redding	273,185
T326	Ridgefield	738,233
T327	Rocky Hill	584,244
T328	Roxbury	23,029
T329	Salem	123,244
T330	Salisbury	29,897
T331	Scotland	52,109
T332	Seymour	494,298
T333	Sharon	28,022
T334	Shelton	1,016,326
T335	Sherman	56,139
T336	Simsbury	775,368
T337	Somers	203,969
T338	South Windsor	804,258
T339	Southbury	582,601
T340	Southington	1,280,877
T341	Sprague	128,769
T342	Stafford	349,930
T343	Stamford	3,414,955
T344	Sterling	110,893
T345	Stonington	292,053
T346	Stratford	1,627,064
T347	Suffield	463,170
T348	Thomaston	228,716
T349	Thompson	164,939
T350	Tolland	437,559



T351	Torrington	1,133,394
T352	Trumbull	1,072,878
T353	Union	24,878
T354	Vernon	922,743
T355	Voluntown	48,818
T356	Wallingford	1,324,296
T357	Warren	15,842
T358	Washington	36,701
T359	Waterbury	5,595,448
T360	Waterford	372,956
T361	Watertown	652,100
T362	West Hartford	2,075,223
T363	West Haven	1,614,877
T364	Westbrook	116,023
T365	Weston	304,282
T366	Westport	377,722
T367	Wethersfield	1,353,493
T368	Willington	174,995
T369	Wilton	547,338
T370	Winchester	323,087
T371	Windham	739,671
T372	Windsor	854,935
T373	Windsor Locks	368,853
T374	Wolcott	490,659
T375	Woodbridge	274,418
T376	Woodbury	288,147
T377	Woodstock	140,648

402 (e) For the fiscal year ending June 30, 2017, and each fiscal year  
403 thereafter, each regional council of governments shall receive a  
404 regional services grant, the amount of which will be based on a  
405 formula to be determined by the secretary, except that, for the fiscal  
406 year ending June 30, 2018, and each fiscal year thereafter, thirty-five  
407 per cent of such grant moneys shall be awarded to regional councils of

408 governments for the purpose of assisting regional education service  
409 centers in merging their human resource, finance or technology  
410 services with such services provided by municipalities within the  
411 region. For the fiscal year ending June 30, 2017, three million dollars  
412 shall be expended by the secretary from the Municipal Revenue  
413 Sharing Fund established in section 4-66p for the purpose of the  
414 regional services grant. No such council shall receive a grant for the  
415 fiscal year ending June 30, 2018, or any fiscal year thereafter, unless the  
416 secretary approves a spending plan for such grant moneys submitted  
417 by such council to the secretary on or before July 1, 2017, and annually  
418 thereafter. The regional councils of governments shall use such grants  
419 for planning purposes and to achieve efficiencies in the delivery of  
420 municipal services by regionalizing such services, including, but not  
421 limited to, region-wide consolidation of such services. Such efficiencies  
422 shall not diminish the quality of such services. A unanimous vote of  
423 the representatives of such council shall be required for approval of  
424 any expenditure from such grant. On or before October 1, 2017, and  
425 biennially thereafter, each such council shall submit a report, in  
426 accordance with section 11-4a, to the joint standing committees of the  
427 General Assembly having cognizance of matters relating to planning  
428 and development and finance, revenue and bonding. Such report shall  
429 summarize the expenditure of such grants and provide  
430 recommendations concerning the expansion, reduction or modification  
431 of such grants.

432 (f) For the fiscal year ending June 30, 2020, and each fiscal year  
433 thereafter, each municipality shall receive a municipal revenue sharing  
434 grant as follows:

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

438 (B) Such grants shall be increased by a percentage calculated as  
439 follows:

T378 Sum of per capita distribution amount for all  
T379 municipalities having a mill rate below  
T380 twenty-five - pro rata distribution amount for all  
T381 municipalities having a mill rate below  
T382 twenty-five  
T383 \_\_\_\_\_  
T384 Sum of all grants to municipalities calculated  
T385 pursuant to subparagraph (A) of subdivision (1)  
T386 of this subsection.

440 (C) Notwithstanding the provisions of subparagraphs (A) and (B) of  
441 this subdivision, Hartford shall receive not more than 5.2 per cent of  
442 the municipal revenue sharing grants distributed pursuant to this  
443 subsection; Bridgeport shall receive not more than 4.5 per cent of the  
444 municipal revenue sharing grants distributed pursuant to this  
445 subsection; New Haven shall receive not more than 2.0 per cent of the  
446 municipal revenue sharing grants distributed pursuant to this  
447 subsection and Stamford shall receive not more than 2.8 per cent of the  
448 equalization grants distributed pursuant to this subsection. Any excess  
449 funds remaining after such reductions in payments to Hartford,  
450 Bridgeport, New Haven and Stamford shall be distributed to all other  
451 municipalities having a mill rate at or above twenty-five on a pro rata  
452 basis according to the payment they receive pursuant to this  
453 subdivision; and

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

457 (3) For the purposes of this subsection, "mill rate" means the mill  
458 rate for real property and personal property other than rental motor  
459 vehicles subject to property tax pursuant to section 3 of this act.

460 (g) Except as provided in subsection (c) of this section, a  
461 municipality may disburse any municipal revenue sharing grant funds

462 to a district within such municipality.

463 (h) (1) Except as provided in subdivision (2) of this subsection, for  
464 the fiscal year ending June 30, 2018, and each fiscal year thereafter, the  
465 amount of the grant payable to a municipality in any year in  
466 accordance with subsection (d) or (f) of this section shall be reduced if  
467 such municipality increases its adopted budget expenditures for such  
468 fiscal year above a cap equal to the amount of adopted budget  
469 expenditures authorized for the previous fiscal year by 2.5 per cent or  
470 more or the rate of inflation, whichever is greater. Such reduction shall  
471 be in an amount equal to fifty cents for every dollar expended over the  
472 cap set forth in this subsection. For the purposes of this section, (A)  
473 "municipal spending" does not include expenditures for debt service,  
474 special education, implementation of court orders or arbitration  
475 awards, expenditures associated with a major disaster or emergency  
476 declaration by the President of the United States, a disaster emergency  
477 declaration issued by the Governor pursuant to chapter 517 or any  
478 disbursement made to a district pursuant to subsection (c) or (g) of this  
479 section, budgeting for an audited deficit, nonrecurring grants, capital  
480 expenditures or payments on unfunded pension liabilities, (B)  
481 "adopted budget expenditures" includes expenditures from a  
482 municipality's general fund and expenditures from any nonbudgeted  
483 funds, and (C) "capital expenditure" means a nonrecurring capital  
484 expenditure of one hundred thousand dollars or more. Each  
485 municipality shall annually certify to the secretary, on a form  
486 prescribed by said secretary, whether such municipality has exceeded  
487 the cap set forth in this subsection and if so the amount by which the  
488 cap was exceeded.

489 (2) For the fiscal year ending June 30, 2018, and each fiscal year  
490 thereafter, the amount of the grant payable to a municipality in any  
491 year in accordance with subsection (d) or (f) of this section shall not be  
492 reduced in the case of a municipality whose adopted budget  
493 expenditures exceed the cap set forth in subdivision (1) of this  
494 subsection by an amount proportionate to any increase to its municipal

495 population from the previous fiscal year, as determined by the  
496 secretary.

497 (i) For the fiscal year ending June 30, 2020, and each fiscal year  
498 thereafter, the amount of the grant payable to a municipality in any  
499 year in accordance with subsection (f) of this section shall be reduced  
500 proportionately in the event that the total of such grants in such year  
501 exceeds the amount available for such grants in the municipal revenue  
502 sharing account established pursuant to subsection (b) of this section.

503 Sec. 10. Subdivision (16) of subsection (a) of section 12-18b of the  
504 general statutes is repealed and the following is substituted in lieu  
505 thereof (*Effective October 1, 2019*):

506 (16) "Mill rate" means the mill rate on real property and personal  
507 property other than rental motor vehicles subject to property tax  
508 pursuant to section 3 of this act.

509 Sec. 11. Subsection (b) of section 12-41 of the general statutes is  
510 repealed and the following is substituted in lieu thereof (*Effective*  
511 *October 1, 2019, and applicable to assessment years commencing on or after*  
512 *October 1, 2019*):

513 (b) No person required by law to file an annual declaration of  
514 personal property shall include in such declaration motor vehicles,  
515 [that are registered in the office of the state Commissioner of Motor  
516 Vehicles. With respect to any vehicle subject to taxation in a town other  
517 than the town in which such vehicle is registered, pursuant to section  
518 12-71, information concerning such vehicle may be included in a  
519 declaration filed pursuant to this section or section 12-43, or on a  
520 report filed pursuant to section 12-57a] as defined in section 14-1, other  
521 than rental motor vehicles subject to property tax pursuant to section 3  
522 of this act.

523 Sec. 12. Subsection (b) of section 12-55 of the general statutes is  
524 repealed and the following is substituted in lieu thereof (*Effective*

525 *October 1, 2019, and applicable to assessment years commencing on or after*  
526 *October 1, 2019):*

527 (b) Prior to taking and subscribing to the oath upon the grand list,  
528 the assessor or board of assessors shall equalize the assessments of  
529 property in the town, if necessary, and make any assessment omitted  
530 by mistake or required by law. The assessor or board of assessors may  
531 increase or decrease the valuation of any property as reflected in the  
532 last-preceding grand list, or the valuation as stated in any personal  
533 property declaration or report received pursuant to this chapter. In  
534 each case of any increase in valuation of a property above the  
535 valuation of such property in the last-preceding grand list, or the  
536 valuation, if any, stated by the person filing such declaration or report,  
537 the assessor or board of assessors shall mail a written notice of  
538 assessment increase to the last-known address of the owner of the  
539 property the valuation of which has increased. All such notices shall be  
540 subject to the provisions of subsection (c) of this section.  
541 [Notwithstanding the provisions of this section, a notice of increase  
542 shall not be required in any year with respect to a registered motor  
543 vehicle the valuation of which has increased.] In the year of a  
544 revaluation, the notice of increase sent in accordance with subsection  
545 (f) of section 12-62 shall be in lieu of the notice required by this section.

546 Sec. 13. Subsection (a) of section 12-57a of the general statutes is  
547 repealed and the following is substituted in lieu thereof (*Effective*  
548 *October 1, 2019):*

549 (a) Any personal property subject to a contract of lease, except any  
550 motor vehicle, [registered with the Commissioner of Motor Vehicles]  
551 as defined in section 14-1, other than a rental motor vehicle subject to  
552 property tax pursuant to section 3 of this act, which property is in the  
553 possession of the lessee on any assessment day in the municipality in  
554 which the lessee resides, shall, for information purposes only, be  
555 included in the personal property declaration of the lessee as an  
556 individual entry or as part of a list of such leased property in the

557 possession of the lessee on such assessment day. Such entry or  
558 declaration may be in the form of an attachment or a separate category  
559 of property in such declaration and with respect to each item of such  
560 leased property, the lessee shall be required to include the name and  
561 address of the owner of such property and the term of the lease  
562 applicable thereto. In the event the lessee is not required to submit a  
563 personal property declaration in such municipality, any such items of  
564 leased personal property shall be recorded in such form as used for  
565 purposes of personal property declarations, adding thereto  
566 identification of such property as leased personal property and  
567 including with respect to each item of such property the name and  
568 address of the owner thereof.

569 Sec. 14. Subdivision (5) of subsection (a) of section 12-63k of the  
570 general statutes is repealed and the following is substituted in lieu  
571 thereof (*Effective October 1, 2019*):

572 (5) "Mill rate" means the mill rate on real property and personal  
573 property other than rental motor vehicles subject to property tax  
574 pursuant to section 3 of this act.

575 Sec. 15. Section 12-71b of the general statutes is repealed and the  
576 following is substituted in lieu thereof (*Effective October 1, 2019, and*  
577 *applicable to assessment years commencing on or after October 1, 2019*):

578 (a) Any person who owns a rental motor vehicle [which] subject to  
579 property tax pursuant to section 3 of this act or snowmobile, that is not  
580 registered with the Commissioner of Motor Vehicles on the first day of  
581 October in any assessment year and [which] that is registered  
582 subsequent to [said] such first day of October but prior to the first day  
583 of August in such assessment year shall be liable for the payment of  
584 property tax with respect to such motor vehicle or snowmobile in the  
585 town where such motor vehicle or snowmobile is subject to property  
586 tax, in an amount as hereinafter provided, on the first day of January  
587 immediately subsequent to the end of such assessment year. The

588 property tax payable with respect to such motor vehicle [on said] or  
589 snowmobile on such first day of January shall be in the amount  
590 [which] that would be payable if such motor vehicle or snowmobile  
591 had been entered in the taxable list of the town where such motor  
592 vehicle or snowmobile is subject to property tax on the first day of  
593 October in such assessment year if such registration occurs prior to the  
594 first day of November. If such registration occurs on or after the first  
595 day of November but prior to the first day of August in such  
596 assessment year, such tax shall be a pro rata portion of the amount of  
597 tax payable if such motor vehicle or snowmobile had been entered in  
598 the taxable list of such town on October first in such assessment year to  
599 be determined (1) by a ratio, the numerator of which shall be the  
600 number of months from the date of such registration, including the  
601 month in which registration occurs, to the first day of October next  
602 succeeding and the denominator of which shall be twelve, or (2) upon  
603 the affirmative vote of the legislative body of the municipality, by a  
604 ratio the numerator of which shall be the number of days from the date  
605 of such registration, including the day on which the registration  
606 occurs, to the first day of October next succeeding and the  
607 denominator of which shall be three hundred sixty-five. For purposes  
608 of this section the term "assessment year" means the period of twelve  
609 full months commencing with October first each year.

610 (b) Whenever any person who owns a rental motor vehicle [which]  
611 subject to property tax pursuant to section 3 of this act or snowmobile,  
612 that has been entered in the taxable list of the town where such motor  
613 vehicle or snowmobile is subject to property tax in any assessment  
614 year and who, subsequent to the first day of October in such  
615 assessment year but prior to the first day of August in such assessment  
616 year, replaces such motor vehicle or snowmobile with another such  
617 motor vehicle or snowmobile, hereinafter referred to as the  
618 replacement vehicle, which vehicle may be in a different classification  
619 for purposes of registration than the motor vehicle or snowmobile  
620 replaced, and provided one of the following conditions is applicable



621 with respect to the motor vehicle or snowmobile replaced: (1) The  
622 unexpired registration of the motor vehicle or snowmobile replaced is  
623 transferred to the replacement vehicle, (2) the motor vehicle or  
624 snowmobile replaced was stolen or totally damaged and proof  
625 concerning such theft or total damage is submitted to the assessor in  
626 such town, or (3) the motor vehicle or snowmobile replaced is sold by  
627 such person within forty-five days immediately prior to or following  
628 the date on which such person acquires the replacement vehicle, such  
629 person shall be liable for the payment of property tax with respect to  
630 the replacement vehicle in the town in which the motor vehicle or  
631 snowmobile replaced is subject to property tax, in an amount as  
632 hereinafter provided, on the first day of January immediately  
633 subsequent to the end of such assessment year. If the replacement  
634 vehicle is replaced by such person with another motor vehicle or  
635 snowmobile prior to the first day of August in such assessment year,  
636 the replacement vehicle shall be subject to property tax as provided in  
637 this subsection and such other motor vehicle or snowmobile replacing  
638 the replacement vehicle, or any motor vehicle or snowmobile replacing  
639 such other motor vehicle or snowmobile in such assessment year, shall  
640 be deemed to be the replacement vehicle for purposes of this  
641 subsection and shall be subject to property tax as provided herein. The  
642 property tax payable with respect to the replacement vehicle on [said]  
643 such first day of January shall be the amount by which subparagraph  
644 (A) of this subdivision is in excess of subparagraph (B) of this  
645 subdivision as follows: (A) The property tax [which] that would be  
646 payable if the replacement vehicle had been entered in the taxable list  
647 of the town in which the motor vehicle or snowmobile replaced is  
648 subject to property tax on the first day of October in such assessment  
649 year if such registration occurs prior to the first day of November,  
650 however if such registration occurs on or after the first day of  
651 November but prior to the first day of August in such assessment year,  
652 such tax shall be a pro rata portion of the amount of tax payable if such  
653 motor vehicle or snowmobile had been entered in the taxable list of  
654 such town on October first in such assessment year to be determined

655 by a ratio, the numerator of which shall be the number of months from  
656 the date of such registration, including the month in which registration  
657 occurs, to the first day of October next succeeding and the  
658 denominator of which shall be twelve, provided if such person, on  
659 [said] such first day of October, was entitled to any exemption under  
660 section 12-81, as amended by this act, [which] that was allowed in the  
661 assessment of the motor vehicle or snowmobile replaced, such  
662 exemption shall be allowed for purposes of determining the property  
663 tax payable with respect to the replacement vehicle as provided herein;  
664 (B) the property tax payable by such person with respect to the motor  
665 vehicle or snowmobile replaced, provided if the replacement vehicle is  
666 registered subsequent to the thirty-first day of October but prior to the  
667 first day of August in such assessment year such property tax payable  
668 with respect to the motor vehicle or snowmobile replaced shall, for  
669 purposes of the computation herein, be deemed to be a pro rata  
670 portion of such property tax to be prorated in the same manner as the  
671 amount of tax determined under subparagraph (A) [above] of this  
672 subdivision.

673 (c) Any person who owns a commercial rental motor vehicle  
674 [which] subject to property tax pursuant to section 3 of this act that has  
675 been temporarily registered at any time during any assessment year  
676 and [which] that has not during such period been entered in the  
677 taxable list of any town in the state for purposes of the property tax  
678 and with respect to which no permanent registration has been issued  
679 during such period, shall be liable for the payment of property tax  
680 with respect to such motor vehicle in the town where such motor  
681 vehicle is subject to property tax on the first day of January  
682 immediately following the end of such assessment year, in an amount  
683 as hereinafter provided. The property tax payable shall be in the  
684 amount [which] that would be payable if such motor vehicle had been  
685 entered in the taxable list of the town where such motor vehicle is  
686 subject to property tax on the first day of October in such assessment  
687 year.

688 (d) Any rental motor vehicle subject to property tax pursuant to  
689 section 3 of this act and as provided in this section shall, except as  
690 otherwise provided in subsection (b) of this section, be subject to such  
691 property tax in the town in which such motor vehicle was last  
692 registered in the assessment year ending immediately preceding the  
693 day on which such property tax is payable as provided in this section.

694 (e) Whenever any rental motor vehicle subject to property tax  
695 pursuant to section 3 of this act and as provided in this section has  
696 been replaced by the owner with another motor vehicle in the  
697 assessment year immediately preceding the day on which such  
698 property tax is payable, each such motor vehicle shall be subject to  
699 property tax as provided in this section.

700 (f) Upon receipt by the assessor in any town of notice from the  
701 Commissioner of Motor Vehicles, in a manner as prescribed by said  
702 commissioner, with respect to any rental motor vehicle subject to  
703 property tax pursuant to section 3 of this act and in accordance with  
704 the provisions of this section and [which] that has not been entered in  
705 the taxable grand list of such town, such assessor shall determine the  
706 value of such motor vehicle for purposes of property tax assessment  
707 and shall add such value to the taxable grand list in such town for the  
708 immediately preceding assessment date and the tax thereon shall be  
709 levied and collected by the tax collector. Such property tax shall be  
710 payable not later than the first day of February following the first day  
711 of January on which the owner of such motor vehicle becomes liable  
712 for the payment of property tax with respect to such motor vehicle in  
713 accordance with the provisions of this section, subject to any  
714 determination in accordance with section 12-142 that such tax shall be  
715 due and payable in installments. Said owner may appeal the  
716 assessment of such motor vehicle, as determined by the assessor in  
717 accordance with this subsection, to the board of assessment appeals  
718 next succeeding the date on which the tax based on such assessment is  
719 payable, and thereafter, to the Superior Court as provided in section  
720 12-117a. If the amount of such tax is reduced upon appeal, the portion

721 thereof which has been paid in excess of the amount determined to be  
722 due upon appeal shall be refunded to said owner.

723 (g) Any rental motor vehicle [which] that is not registered in this  
724 state shall be subject to property tax pursuant to section 3 of this act in  
725 this state if such motor vehicle in the normal course of operation most  
726 frequently leaves from and returns to or remains in one or more points  
727 within this state, and such motor vehicle shall be subject to such  
728 property tax in the town within which such motor vehicle in the  
729 normal course of operation most frequently leaves from and returns to  
730 or remains, provided when the owner of such motor vehicle is a  
731 resident in any town in the state, it shall be presumed that such motor  
732 vehicle most frequently leaves from and returns to or remains in such  
733 town unless evidence, satisfactory to the assessor in such town, is  
734 submitted to the contrary.

735 Sec. 16. Subdivision (4) of section 12-81 of the general statutes is  
736 repealed and the following is substituted in lieu thereof (*Effective*  
737 *October 1, 2019*):

738 (4) (A) Except as otherwise provided by law, personal property  
739 belonging to, held in trust for, or leased to, a municipal corporation of  
740 this state and used for a public purpose, including personal property  
741 used for cemetery purposes, and (B) real property belonging to, held in  
742 trust for, or leased to, a municipal corporation of this state and used for  
743 a public purpose, including real property used for cemetery purposes,  
744 provided any such leased personal property, including, but not limited  
745 to, motor vehicles subject to the provisions of section [12-71] 3 of this  
746 act and any such leased real property is located within the boundaries  
747 of such municipal corporation;

748 Sec. 17. Subdivision (28) of section 12-81 of the general statutes is  
749 repealed and the following is substituted in lieu thereof (*Effective*  
750 *October 1, 2019*):

751 (28) Subject to the provisions of sections 12-89, 12-90 and 12-95,

752 property to the amount of one thousand dollars, which property  
753 belongs to, or is held in trust for, any resident or nonresident of this  
754 state who was in the regular Army of the United States on the  
755 assessment day and who has been detailed by the Secretary of the  
756 Army for duty in this state for the instruction of the Connecticut  
757 National Guard. Any person receiving the foregoing exemption shall  
758 be entitled to an additional exemption of two thousand dollars on  
759 tangible personal property belonging to, or held in trust for, him,  
760 which property is necessary or convenient for the use of such person in  
761 the performance of his official duties and which property shall consist  
762 of military equipment, horses [, vehicles] and furniture;

763 Sec. 18. Section 12-81cc of the general statutes is repealed and the  
764 following is substituted in lieu thereof (*Effective October 1, 2019*):

765 Any person who has established his or her entitlement to a property  
766 tax exemption under subdivisions (19), (20), (22), (23), (24), (25), (26) [,  
767 or (28) [or (53)] of section 12-81, as amended by this act, for a particular  
768 assessment year shall be issued a certificate as to such entitlement by  
769 the tax assessor of the relevant municipality. Such person shall be  
770 entitled to such exemption in any municipality in this state for such  
771 assessment year provided a copy of such certificate is provided to the  
772 tax assessor of any municipality in which such exemption is claimed  
773 and further provided such person would otherwise have been eligible  
774 for such exemption in such municipality if he or she had filed for such  
775 exemption as provided under the general statutes.

776 Sec. 19. Subsection (c) of section 12-169a of the general statutes is  
777 repealed and the following is substituted in lieu thereof (*Effective*  
778 *October 1, 2019*):

779 (c) A municipality may redesign and designate a place on its  
780 municipal [motor vehicle] property tax bill for taxpayers to check off  
781 amounts to donate to the local scholarship fund. The redesign of such  
782 tax bill shall be done so as to allow a taxpayer to voluntarily check off

783 and donate an amount of at least one dollar. The donated amount shall  
784 not reduce the tax liability but shall be in addition to the amount  
785 otherwise due and payable. The redesign of the [motor vehicle]  
786 property tax bill shall be approved by the Office of Policy and  
787 Management prior to its use. The municipality may include an insert  
788 with its [motor vehicle] property tax bills [which] that explains the  
789 scholarship fund and the check-off provision to the taxpayer. The town  
790 treasurer shall deposit all moneys collected as a result of the check-off  
791 in the fund and the treasurer may accept donations from other sources  
792 for purposes of the fund.

793 Sec. 20. Section 12-704c of the general statutes is repealed and the  
794 following is substituted in lieu thereof (*Effective October 1, 2019*):

795 (a) Any resident of this state, as defined in subdivision (1) of  
796 subsection (a) of section 12-701, subject to the tax under this chapter for  
797 any taxable year shall be entitled to a credit in determining the amount  
798 of tax liability under this chapter, for all or a portion, as permitted by  
799 this section, of the amount of property tax, as defined in this section,  
800 first becoming due and actually paid during such taxable year by such  
801 person on such person's primary residence or motor vehicle in  
802 accordance with the provisions of this section, provided in the case of a  
803 person who files a return under the federal income tax for such taxable  
804 year as an unmarried individual, a married individual filing separately  
805 or a head of household, one motor vehicle shall be eligible for such  
806 credit and in the case of [a husband and wife] persons who file a return  
807 under federal income tax for such taxable year as married individuals  
808 filing jointly, no more than two motor vehicles shall be eligible for a  
809 credit under the provisions of this section.

810 (b) (1) The credit allowed under this section shall not exceed (A) [for  
811 taxable years commencing on or after January 1, 2006, but prior to  
812 January 1, 2011, five hundred dollars; (B)] for taxable years  
813 commencing on or after January 1, 2011, but prior to January 1, 2016,  
814 three hundred dollars; and [(C)] (B) for taxable years commencing on

815 or after January 1, 2016, two hundred dollars. In the case of any  
816 [husband and wife] persons who file a return under the federal income  
817 tax for such taxable year as married individuals filing a joint return,  
818 the credit allowed, in the aggregate, shall not exceed such [amounts]  
819 amount for each such taxable year.

820 (2) Notwithstanding the provisions of subsection (a) of this section,  
821 for the taxable years commencing January 1, 2017, and January 1, 2018,  
822 the credit under this section shall be allowed only for a resident of this  
823 state (A) who has attained age sixty-five before the close of the  
824 applicable taxable year, or (B) who files a return under the federal  
825 income tax for the applicable taxable year validly claiming one or more  
826 dependents.

827 [(c) (1) (A) For taxable years commencing prior to January 1, 2000, in  
828 the case of any such taxpayer who files under the federal income tax  
829 for such taxable year as an unmarried individual whose Connecticut  
830 adjusted gross income exceeds fifty-two thousand five hundred  
831 dollars, the amount of the credit that exceeds one hundred dollars shall  
832 be reduced by ten per cent for each ten thousand dollars, or fraction  
833 thereof, by which the taxpayer's Connecticut adjusted gross income  
834 exceeds said amount.

835 (B) For taxable years commencing on or after January 1, 2000, but  
836 prior to January 1, 2001, in the case of any such taxpayer who files  
837 under the federal income tax for such taxable year as an unmarried  
838 individual whose Connecticut adjusted gross income exceeds fifty-  
839 three thousand five hundred dollars, the amount of the credit that  
840 exceeds one hundred dollars shall be reduced by ten per cent for each  
841 ten thousand dollars, or fraction thereof, by which the taxpayer's  
842 Connecticut adjusted gross income exceeds said amount.

843 (C) For taxable years commencing on or after January 1, 2001, but  
844 prior to January 1, 2004, in the case of any such taxpayer who files  
845 under the federal income tax for such taxable year as an unmarried

846 individual whose Connecticut adjusted gross income exceeds fifty-four  
847 thousand five hundred dollars, the amount of the credit shall be  
848 reduced by ten per cent for each ten thousand dollars, or fraction  
849 thereof, by which the taxpayer's Connecticut adjusted gross income  
850 exceeds said amount.

851 (D) For taxable years commencing on or after January 1, 2004, but  
852 prior to January 1, 2007, in the case of any such taxpayer who files  
853 under the federal income tax for such taxable year as an unmarried  
854 individual whose Connecticut adjusted gross income exceeds fifty-five  
855 thousand dollars, the amount of the credit shall be reduced by ten per  
856 cent for each ten thousand dollars, or fraction thereof, by which the  
857 taxpayer's Connecticut adjusted gross income exceeds said amount.

858 (E) For taxable years commencing on or after January 1, 2007, but  
859 prior to January 1, 2008, in the case of any such taxpayer who files  
860 under the federal income tax for such taxable year as an unmarried  
861 individual whose Connecticut adjusted gross income exceeds fifty-five  
862 thousand five hundred dollars, the amount of the credit shall be  
863 reduced by ten per cent for each ten thousand dollars, or fraction  
864 thereof, by which the taxpayer's Connecticut adjusted gross income  
865 exceeds said amount.

866 (F) For taxable years commencing on or after January 1, 2008, but  
867 prior to January 1, 2011, in the case of any such taxpayer who files  
868 under the federal income tax for such taxable year as an unmarried  
869 individual whose Connecticut adjusted gross income exceeds fifty-six  
870 thousand five hundred dollars, the amount of the credit shall be  
871 reduced by ten per cent for each ten thousand dollars, or fraction  
872 thereof, by which the taxpayer's Connecticut adjusted gross income  
873 exceeds said amount.]

874 ~~[(G)] (c) (1) (A)~~ For taxable years commencing on or after January 1,  
875 2011, but prior to January 1, 2013, in the case of any such taxpayer who  
876 files under the federal income tax for such taxable year as an



877 unmarried individual whose Connecticut adjusted gross income  
878 exceeds fifty-six thousand five hundred dollars, the amount of the  
879 credit shall be reduced by fifteen per cent for each ten thousand  
880 dollars, or fraction thereof, by which the taxpayer's Connecticut  
881 adjusted gross income exceeds said amount.

882     ~~[(H)]~~ (B) For taxable years commencing on or after January 1, 2013,  
883 but prior to January 1, 2014, in the case of any such taxpayer who files  
884 under the federal income tax for such taxable year as an unmarried  
885 individual whose Connecticut adjusted gross income exceeds sixty  
886 thousand five hundred dollars, the amount of the credit shall be  
887 reduced by fifteen per cent for each ten thousand dollars, or fraction  
888 thereof, by which the taxpayer's Connecticut adjusted gross income  
889 exceeds said amount.

890     ~~[(I)]~~ (C) For taxable years commencing on or after January 1, 2014,  
891 but prior to January 1, 2016, in the case of any such taxpayer who files  
892 under the federal income tax for such taxable year as an unmarried  
893 individual whose Connecticut adjusted gross income exceeds forty-  
894 seven thousand five hundred dollars, the amount of the credit shall be  
895 reduced by fifteen per cent for each ten thousand dollars, or fraction  
896 thereof, by which the taxpayer's Connecticut adjusted gross income  
897 exceeds said amount.

898     ~~[(J)]~~ (D) For taxable years commencing on or after January 1, 2016, in  
899 the case of any such taxpayer who files under the federal income tax  
900 for such taxable year as an unmarried individual whose Connecticut  
901 adjusted gross income exceeds forty-nine thousand five hundred  
902 dollars, the amount of the credit shall be reduced by fifteen per cent for  
903 each ten thousand dollars, or fraction thereof, by which the taxpayer's  
904 Connecticut adjusted gross income exceeds said amount.

905     (2) In the case of any such taxpayer who files under the federal  
906 income tax for such taxable year as a married individual filing  
907 separately whose Connecticut adjusted gross income exceeds thirty-

908 five thousand two hundred fifty dollars, the amount of the credit shall  
909 be reduced by fifteen per cent for each five thousand dollars, or  
910 fraction thereof, by which the taxpayer's Connecticut adjusted gross  
911 income exceeds said amount.

912 (3) In the case of a taxpayer who files under the federal income tax  
913 for such taxable year as a head of household whose Connecticut  
914 adjusted gross income exceeds fifty-four thousand five hundred  
915 dollars, the amount of the credit shall be reduced by fifteen per cent for  
916 each ten thousand dollars or fraction thereof, by which the taxpayer's  
917 Connecticut adjusted gross income exceeds said amount.

918 (4) In the case of a taxpayer who files under federal income tax for  
919 such taxable year as married individuals filing jointly whose  
920 Connecticut adjusted gross income exceeds seventy thousand five  
921 hundred dollars, the amount of the credit shall be reduced by fifteen  
922 per cent for each ten thousand dollars, or fraction thereof, by which the  
923 taxpayer's Connecticut adjusted gross income exceeds said amount.

924 (d) [The] For taxable years commencing prior to January 1, 2021,  
925 credit allowed under the provisions of this section shall be available  
926 for any person leasing a motor vehicle pursuant to a written agreement  
927 for a term of more than one year. Such lessee shall be entitled to the  
928 credit in accordance with the provisions of this section for the taxes  
929 actually paid by the lessor or lessee on such leased vehicle, provided  
930 the lessee was lawfully in possession of the motor vehicle at such time  
931 when the taxes first became due. The lessor shall provide the lessee  
932 with documentation establishing, to the satisfaction of the  
933 Commissioner of Revenue Services, the amount of property tax paid  
934 during the time period in which the lessee was lawfully in possession  
935 of the motor vehicle. The lessor of the motor vehicle shall not be  
936 entitled to a credit under the provisions of this section.

937 (e) The credit may only be used to reduce [such] a qualifying  
938 taxpayer's tax liability for the year for which such credit is applicable

939 and shall not be used to reduce such tax liability to less than zero.

940 (f) The amount of tax due pursuant to sections 12-705 and 12-722  
941 shall be calculated without regard to this credit.

942 (g) For the purposes of this section: (1) "Property tax" means the  
943 amount of property tax exclusive of any interest, fees or charges  
944 thereon for which a taxpayer is liable, or in the case of any [husband  
945 and wife] persons who file a return under the federal income tax for  
946 such taxable year as married individuals filing a joint return, for which  
947 [the husband or wife] either or both spouses are liable, to a  
948 Connecticut political subdivision (A) for assessment years  
949 commencing prior to October 1, 2019, on the taxpayer's primary  
950 residence or motor vehicles, and (B) for assessment years commencing  
951 on or after October 1, 2019, on the taxpayer's primary residence; (2)  
952 "motor vehicle" means a motor vehicle, as defined in section 14-1,  
953 [which] that is privately owned or leased; and (3) property tax first  
954 becomes due, if due and payable in a single installment, on the date  
955 designated by the legislative body of the municipality as the date on  
956 which such installment shall be due and payable and, if due and  
957 payable in two or more installments, on the date designated by the  
958 legislative body of the municipality as the date on which such  
959 installment shall be due and payable or, at the election of the taxpayer,  
960 on the date designated by the legislative body of the municipality as  
961 the date on which any earlier installment of such tax shall be due and  
962 payable.

963 Sec. 21. Subsection (c) of section 14-34a of the general statutes is  
964 repealed and the following is substituted in lieu thereof (*Effective*  
965 *October 1, 2019*):

966 (c) Notwithstanding any such agreement or plan, (1) any [such]  
967 commercial rental vehicle garaged at any fixed location or which  
968 leaves from and returns to one or more points within this state in the  
969 normal course of operations, shall be taxable in this state as personal

970 property, if such vehicle is subject to property tax pursuant to section 3  
 971 of this act, in the town where such vehicle is garaged; (2) registration  
 972 shall be denied any such vehicle if any personal property taxes are  
 973 unpaid with respect to such vehicle, as provided in section 14-33; and  
 974 (3) any such vehicle based in this state shall be subject to the provisions  
 975 of sections 14-12, 14-15, 14-15a, 14-16a and chapter 247.

976 Sec. 22. Sections 7-328b, 12-81h, 12-122a and 12-129s of the general  
 977 statutes are repealed. (*Effective October 1, 2019*)

978 Sec. 23. Subdivisions (53), (66) and (71) of section 12-81 of the  
 979 general statutes are repealed. (*Effective October 1, 2019*)

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>	12-71
Sec. 2	<i>October 1, 2019, and applicable to assessment years commencing on or after October 1, 2019</i>	12-81
Sec. 3	<i>from passage</i>	New section
Sec. 4	<i>October 1, 2019, and applicable to assessment years commencing on or after October 1, 2019</i>	12-62a
Sec. 5	<i>October 1, 2019</i>	New section
Sec. 6	<i>from passage</i>	12-62r
Sec. 7	<i>October 1, 2019, and applicable to assessment years commencing on or after October 1, 2019</i>	12-115
Sec. 8	<i>October 1, 2019, and applicable to assessment years commencing on or after October 1, 2019</i>	15-101bb
Sec. 9	<i>October 1, 2019</i>	4-66l

Sec. 10	<i>October 1, 2019</i>	12-18b(a)(16)
Sec. 11	<i>October 1, 2019, and applicable to assessment years commencing on or after October 1, 2019</i>	12-41(b)
Sec. 12	<i>October 1, 2019, and applicable to assessment years commencing on or after October 1, 2019</i>	12-55(b)
Sec. 13	<i>October 1, 2019</i>	12-57a(a)
Sec. 14	<i>October 1, 2019</i>	12-63k(a)(5)
Sec. 15	<i>October 1, 2019, and applicable to assessment years commencing on or after October 1, 2019</i>	12-71b
Sec. 16	<i>October 1, 2019</i>	12-81(4)
Sec. 17	<i>October 1, 2019</i>	12-81(28)
Sec. 18	<i>October 1, 2019</i>	12-81cc
Sec. 19	<i>October 1, 2019</i>	12-169a(c)
Sec. 20	<i>October 1, 2019</i>	12-704c
Sec. 21	<i>October 1, 2019</i>	14-34a(c)
Sec. 22	<i>October 1, 2019</i>	Repealer section
Sec. 23	<i>October 1, 2019</i>	Repealer section

**Statement of Purpose:**

To eliminate the property tax on certain motor vehicles and adjust the uniform property assessment rate.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*