



## Senate

General Assembly

**File No. 469**

February Session, 2000

Substitute Senate Bill No. 608

*Senate, April 7, 2000*

The Committee on Finance, Revenue and Bonding reported through SEN. LOONEY of the 11<sup>th</sup> Dist., Chairperson of the Committee on the part of the Senate, that the substitute bill ought to pass.

### ***An Act Concerning A Property Tax Exemption For Organizations Providing Citizenship Classes.***

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

1 Section 1. (NEW) Any municipality may, by vote of its legislative  
2 body or, in a municipality where the legislative body is a town  
3 meeting, by vote of the board of selectmen, abate up to one hundred  
4 per cent of the property taxes due for any tax year with respect to real  
5 or personal property of any entity which provides classes on United  
6 States citizenship, provided any officer, member or employee of such  
7 entity does not receive or at any future time shall not receive any  
8 pecuniary profit from the operations of such entity, except reasonable  
9 compensation for services in effecting the purposes of such classes.

10 Sec. 2. This act shall take effect October 1, 2000, and shall be  
11 applicable to assessment years commencing October 1, 2000.

**Statement of Legislative Commissioners:**

In section 1, "thereof" was changed to "of such entity" for clarity.

**FIN Committee Vote:** Yea 33 Nay 14 JFS

The following fiscal impact statement and bill analysis are prepared for the benefit of members of the General Assembly, solely for the purpose of information, summarization, and explanation, and do not represent the intent of the General Assembly or either House thereof for any purpose:

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**OFA Fiscal Note**

**State Impact:** None

**Affected Agencies:** None

**Municipal Impact:** Potential Revenue Loss

**Explanation**

**Municipal Impact:**

Municipalities electing to abate property taxes due on real or personal property belonging to organizations that provide citizenship classes would experience a revenue loss.

**OLR Bill Analysis**

sSB 608

***AN ACT CONCERNING A PROPERTY TAX EXEMPTION FOR ORGANIZATIONS PROVIDING CITIZENSHIP CLASSES.*****SUMMARY:**

This bill allows a municipality to abate up to 100% of the annual property taxes due on real or personal property belonging to an entity that provides U.S. citizenship classes. The municipality must exercise this option by a vote of its legislative body or, if its legislative body is a town meeting, by vote of the board of selectmen.

No officer, member, or employee of an entity that receives an abatement under the bill may receive any profit from its operations, other than reasonable compensation for services rendered that are related to citizenship classes.

EFFECTIVE DATE: October 1, 2000 and applicable to assessment years beginning on that date

**BACKGROUND*****U.S. Citizenship Classes***

The bill does not define "U.S. citizenship classes," but the term commonly refers to classes that teach immigrants about U.S. history and government so they may pass the Immigration and Naturalization Service's citizenship test.

**COMMITTEE ACTION**

Finance, Revenue and Bonding Committee

Joint Favorable Substitute

Yea 33      Nay 14

