



General Assembly

February Session, 2000

Amendment

LCO No. 5343

Offered by:

SEN. SMITH, 14th Dist.

To: Subst. Senate Bill No. 615

File No. 608

Cal. No. 401

"An Act Extending The Time For Filing For Various Tax Credits And Exemptions."

1 After line 111, insert the following and renumber the remaining
2 section accordingly:

3 "Sec. 7. Notwithstanding the provisions of subparagraph (B) of
4 subdivision (72) of section 12-81 of the general statutes, any person
5 otherwise eligible for a 1996 grand list exemption pursuant to said
6 subdivision in the city of Milford except that such person failed to file
7 the required exemption application within the time period prescribed,
8 shall be regarded as having filed said application in a timely manner if
9 such person files said application not later than thirty days after the
10 effective date of this section and pays the late filing fee pursuant to
11 section 12-81k of the general statutes. Upon confirmation of the receipt
12 of such fee and verification of the exemption eligibility of the
13 machinery and equipment included in such application, the assessor
14 shall approve the exemption for such property. If taxes have been paid
15 on the property for which such exemption is approved, the city of
16 Milford shall reimburse such person in an amount equal to the amount

17 by which such taxes exceed the taxes payable if the application had
18 been filed in a timely manner. Notwithstanding the provisions of
19 subsection (a) of section 12-94b of the general statutes, the assessor of
20 the city of Milford may submit such approved exemption application
21 to the Secretary of the Office of Policy and Management together with
22 a request for reimbursement of the tax loss resulting from such
23 exemption. Subject to the secretary's review and approval of such
24 exemption, such reimbursement shall be included in the next
25 certification the secretary makes to the Comptroller under the
26 provisions of section 12-94b of the general statutes."