



## Senate

General Assembly

**File No. 231**

*January Session, 2001*

Substitute Senate Bill No. 302

*Senate, April 11, 2001*

The Committee on Planning and Development reported through SEN. DAILY of the 33rd Dist., Chairperson of the Committee on the part of the Senate, that the substitute bill ought to pass.

### ***AN ACT CONCERNING PROPERTY TAX COLLECTION.***

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

1 Section 12-144c of the general statutes is repealed and the following  
2 is substituted in lieu thereof:

3 Any municipality may by action of its legislative body, waive any  
4 property tax, interest or fees for liens due in an amount less than [five]  
5 twenty-five dollars.

**PD** JOINT FAVORABLE SUBST.

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:** Office of Policy and Management

**Municipal Impact:** See Explanation Below

**Explanation**

**Municipal Impact:**

Allowing municipalities to waive larger amounts (up to \$25) of property taxes due, interest or fees for liens would result in a positive fiscal impact to a municipality. It is assumed that each municipality would set its waiver of tax due, interest or fees for liens based on a cost/benefit analysis that would achieve maximum administrative efficiency.

**OLR Bill Analysis**

sSB 302

***AN ACT CONCERNING PROPERTY TAX COLLECTION.*****SUMMARY:**

This bill increases, from \$5 to \$25, the amount of property taxes towns' legislative bodies can waive. It also allows them to waive the interest on back taxes and fees for liens below this amount.

EFFECTIVE DATE: October 1, 2001

**BACKGROUND*****Related Bill***

Among other things, sHB 6923 also allows towns to waive property taxes below \$25. The Finance, Revenue and Bonding Committee favorably reported the bill on April 3, 2001.

**COMMITTEE ACTION**

Planning and Development Committee

Joint Favorable Substitute

Yea 17    Nay 0