



General Assembly

February Session, 2004

Raised Bill No. 217

LCO No. 1161

01161_____TRA

Referred to Committee on Transportation

Introduced by:
(TRA)

**AN ACT CONCERNING TAXATION OF MOTOR VEHICLES OWNED BY
NONRESIDENTS.**

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

1 Section 1. Section 12-41 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective from passage*):

3 (a) ["Municipality", whenever] As used in this section,
4 "municipality" includes each town, consolidated town and city, and
5 consolidated town and borough.

6 (b) No person required by law to file an annual declaration of
7 personal property shall include in such declaration motor vehicles
8 which are registered in the office of the [state] Commissioner of Motor
9 Vehicles or validly registered in any other state.

10 (c) The annual declaration of the tangible personal property owned
11 by such person on the assessment date, shall include, but is not limited
12 to, the following property: Machinery used in mills and factories,
13 cables, wires, poles, underground mains, conduits, pipes and other
14 fixtures of water, gas, electric and heating companies, leasehold
15 improvements classified as other than real property and furniture and

16 fixtures of stores, offices, hotels, restaurants, taverns, halls, factories
17 and manufacturers. Commercial or financial information in any
18 declaration filed under this section shall not be open for public
19 inspection.

20 (d) (1) Any person who fails to file a declaration of personal
21 property on or before the first day of November, or on or before the
22 extended filing date as granted by the assessor pursuant to section 12-
23 42 shall be subject to a penalty equal to twenty-five per cent of the
24 assessment of such property; (2) any person who files a declaration of
25 personal property in a timely manner, but has omitted property, as
26 defined in section 12-53, shall be subject to a penalty equal to twenty-
27 five per cent of the assessment of such omitted property. The penalty
28 shall be added to the grand list by the assessor of the town in which
29 such property is taxable.

30 Sec. 2. Section 12-43 of the general statutes is repealed and the
31 following is substituted in lieu thereof (*Effective from passage*):

32 Each owner of tangible personal property, as described in
33 subsections (b) and (c) of section 12-41, as amended by this act, located
34 in any town for three months or more during the assessment year
35 immediately preceding any assessment day, who is a nonresident of
36 such town, shall file a declaration of such personal property with the
37 assessors of the town in which the same is located on such assessment
38 day, if located in such town for three months or more in such year,
39 otherwise, in the town in which such property is located for the three
40 months or more in such year nearest to such assessment day, under the
41 same provisions as apply to residents, and such personal property
42 shall not be liable to taxation in any other town in this state. The
43 declaration of each nonresident taxpayer shall contain the
44 nonresident's post-office and street address. The assessors shall mail
45 blank declaration forms to each nonresident, or to such nonresident's
46 attorney or agent having custody of the nonresident's taxable property,
47 at least fifteen days before the expiration of the time for filing such

48 declaration. If the identity or mailing address of a nonresident
49 taxpayer is not discovered until after the expiration of time for filing a
50 declaration, the assessor shall, not later than ten days after determining
51 the identity or mailing address, mail a declaration to the nonresident
52 taxpayer. Said taxpayer shall file the declaration not later than fifteen
53 days after the date such declaration is sent. Each nonresident taxpayer
54 who fails to file a declaration in accordance with the provisions of this
55 section shall be subject to the penalty provided in subsection (d) of
56 section 12-41, as amended by this act. As used in this section,
57 "nonresident" means a person who does not reside in the town in
58 which such person's tangible personal property is located on the
59 assessment day, or a company, corporation, limited liability company,
60 partnership or any other type of business enterprise that does not have
61 an established place for conducting business in such town on the
62 assessment day.

63 Sec. 3. Section 12-81 of the general statutes, as amended by section 5
64 of public act 03-269, section 1 of public act 03-270 and sections 40, 53
65 and 146 of public act 03-6 of the June 30 special session, is amended by
66 adding subdivision (76) as follows (*Effective from passage*):

67 (NEW) (76) Any motor vehicle owned by a person who is not a
68 resident, as defined in section 14-1, as amended, of the state that is
69 validly registered in another state.

This act shall take effect as follows:	
Section 1	<i>from passage</i>
Sec. 2	<i>from passage</i>
Sec. 3	<i>from passage</i>

Statement of Purpose:

To prohibit taxation of motor vehicles owned by nonresidents that are validly registered in other states.

[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.]