



General Assembly

February Session, 2004

**Raised Bill No. 217**

LCO No. 1161

\* SB00217TRAFIN031004 \*

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 Section 12-41 of the general statutes is repealed and the  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 Section 12-43 of the general statutes is repealed and the  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>

**TRA**

**Joint Favorable C/R**

**FIN**