



General Assembly

Amendment

February Session, 2004

LCO No. 3778

HB0562503778HDO

Offered by:

REP. STILLMAN, 38th Dist.

To: Subst. House Bill No. 5625

File No. 496

Cal. No. 342

"AN ACT CONCERNING REGISTERED AGENTS AND ANNUAL REPORTS OF STOCK AND NONSTOCK CORPORATIONS, THE NAMES OF BUSINESS ENTITIES REQUIRED TO FILE WITH THE SECRETARY OF THE STATE, THE FILING OF AIRCRAFT AND VESSEL LIENS, THE FILING OF CERTAIN NOTICES AND REPORTS BY LIMITED LIABILITY COMPANIES AND JURISDICTION OVER FOREIGN VOLUNTARY ASSOCIATIONS."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Subdivision (7) of section 12-81 of the general statutes, as
4 amended by section 1 of public act 03-270, is repealed and the
5 following is substituted in lieu thereof (*Effective October 1, 2002, and*
6 *applicable to assessment years commencing on or after October 1, 2002*):

7 (7) Subject to the provisions of sections 12-87 and 12-88, the real
8 property of, or held in trust for, a corporation organized exclusively for
9 scientific, educational, literary, historical or charitable purposes or for
10 two or more such purposes and used exclusively for carrying out one
11 or more of such purposes and the personal property of, or held in trust

12 for, any such corporation, provided (A) any officer, member or
13 employee thereof does not receive or at any future time shall not
14 receive any pecuniary profit from the operations thereof, except
15 reasonable compensation for services in effecting one or more of such
16 purposes or as proper beneficiary of its strictly charitable purposes,
17 and (B) in 1965, and quadrennially thereafter, a statement shall be filed
18 on or before the first day of November with the assessor or board of
19 assessors of any town, consolidated town and city or consolidated
20 town and borough, in which any of its property claimed to be exempt
21 is situated. Such statement shall be filed on a form provided by such
22 assessor or board of assessors. On and after July 1, 1967, housing
23 subsidized, in whole or in part, by federal, state or local government
24 and housing for persons or families of low and moderate income shall
25 not constitute a charitable purpose under this section. As used in this
26 subdivision, "housing" shall not include real property used for
27 temporary housing belonging to, or held in trust for, any corporation
28 organized exclusively for charitable purposes and exempt from
29 taxation for federal income tax purposes, the primary use of which
30 property is one or more of the following: (i) An orphanage; (ii) [A] a
31 drug or alcohol treatment or rehabilitation facility; (iii) [Housing]
32 housing for homeless, retarded or mentally or physically handicapped
33 individuals, or for battered or abused women and children; (iv)
34 [Housing] housing for ex-offenders or for individuals participating in a
35 program sponsored by the state Department of Correction or judicial
36 branch; and (v) [Short-term] short-term housing operated by a
37 charitable organization where the average length of stay is less than six
38 months. The operation of such housing, including the receipt of any
39 rental payments, by such charitable organization shall be deemed to be
40 an exclusively charitable purpose."