



General Assembly

January Session, 2005

Raised Bill No. 6962

LCO No. 4786

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Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

AN ACT CONCERNING THE PROPERTY TAX ON MOTOR VEHICLES.

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

1 Section 1. (NEW) (*Effective October 1, 2005, and applicable to assessment*
2 *years commencing on or after October 1, 2005*) Except as otherwise
3 provided in section 12-81 of the general statutes, on and after January
4 1, 2006, there is hereby imposed a tax on motor vehicles, as defined in
5 section 14-1 of the general statutes. No other tax may be imposed on
6 motor vehicles by any political subdivision of the state. Such tax shall
7 be thirty mills multiplied by the value of each motor vehicle and shall
8 be payable by the owner of such vehicle.

9 (b) The Department of Revenue Services, in consultation with the
10 Department of Motor Vehicles, shall establish a system to collect such
11 tax annually. The Commissioner of Revenue Services may adopt
12 regulations, in accordance with the provisions of chapter 54 of the
13 general statutes, to carry out the provisions of this section. Such
14 regulations may provide procedures for taxation of motor vehicles
15 upon registration and subsequent assessment periods. The
16 Commissioner of Revenue Services shall segregate the revenue from
17 such tax and shall deposit it into a separate, nonlapsing account in the

18 General Fund to be used by the Secretary of the Office of Policy and
19 Management pursuant to subsection (c) of this section.

20 (c) The Secretary of the Office of Policy and Management shall
21 establish a system to annually pay to each municipality, from out of
22 the revenue received under this section, or within available
23 appropriations, an amount equal to the amount received by each
24 municipality from the personal property tax on motor vehicles in the
25 2004 assessment year.

26 Sec. 2. Section 12-71c of the general statutes is repealed and the
27 following is substituted in lieu thereof (*Effective October 1, 2005, and*
28 *applicable to assessment years commencing on or after October 1, 2005*):

29 (a) Any person who is liable for property tax in any [assessment]
30 calendar year in respect to a motor vehicle which in such [assessment]
31 calendar year is (1) sold by such person with ownership thereof
32 transferred to the purchaser, (2) totally damaged, (3) stolen from such
33 person and not recovered, or (4) removed from this state and
34 registered in another state by such person who concurrently ceases to
35 be a resident of this state, shall be entitled to a property tax credit [in
36 the town in which such person is liable for property tax] against the tax
37 imposed under section 1 of this act in respect to such motor vehicle to
38 be applied against any property tax for which such person is liable [in
39 such town] in the [assessment] calendar year in which such motor
40 vehicle is sold, damaged, stolen or removed and registered as
41 provided in this section, or in the [assessment] calendar year next
42 following. Such property tax credit shall be a pro rata portion of the tax
43 payable in respect to such motor vehicle for the [assessment] calendar
44 year in which it is so sold, damaged, stolen or removed and registered
45 to be determined by a ratio, the numerator of which shall be the
46 number of full months from the date such motor vehicle is so sold,
47 damaged, stolen or removed and registered, to the first day of
48 [October] January next succeeding and the denominator of which shall
49 be twelve. [, provided (1) such credit shall not be allowed in such

50 assessment year next following if property tax paid in respect to such
51 motor vehicle, for the assessment year in which such motor vehicle is
52 so sold, damaged, stolen or removed and registered, is allowed in
53 reduction of property tax due in respect to another motor vehicle
54 replacing such motor vehicle as provided under subsection (b) of
55 section 12-71b or (2) in the event such credit is allowed in the
56 assessment year in which such motor vehicle is so sold, damaged,
57 stolen or removed and registered, the property tax paid in respect to
58 such motor vehicle for such assessment year shall not be allowed in
59 reduction of property tax due in respect to another motor vehicle
60 replacing such motor vehicle as provided under subsection (b) of
61 section 12-71b.]

62 (b) Any person claiming a property tax credit with respect to a
63 motor vehicle in accordance with subsection (a) of this section for any
64 [assessment] calendar year shall, not later than the thirty-first day of
65 [December] March immediately following the end of the [assessment]
66 calendar year which next follows the [assessment] calendar year in
67 which such motor vehicle is so sold, damaged, stolen or removed and
68 registered, file with the [assessor in the town in which such person is
69 entitled to such property tax credit] Commissioner of Revenue
70 Services, documentation satisfactory to the [assessor] commissioner
71 concerning the sale, total damage, theft or removal and registration of
72 such motor vehicle. Failure to file such claim and documentation as
73 prescribed herein shall constitute a waiver of the right to such property
74 tax credit.

75 Sec. 3. Section 12-71d of the general statutes is repealed and the
76 following is substituted in lieu thereof (*Effective October 1, 2005, and*
77 *applicable to assessment years commencing on or after October 1, 2005*):

78 On or before the first day of October each year, the Secretary of the
79 Office of Policy and Management shall recommend a schedule of
80 motor vehicle values which shall be used by [assessors in each
81 municipality] the Commissioner of Revenue Services in determining

82 the assessed value of motor vehicles for purposes of property taxation.
83 [For every vehicle not listed in the schedule the determination of the
84 assessed value of any motor vehicle for purposes of the property tax
85 assessment list in any municipality shall continue to be the
86 responsibility of the assessor in such municipality, provided the
87 legislative body of the municipality may, by resolution, approve any
88 change in the assessor's method of valuing motor vehicles. Any appeal
89 from the findings of assessors concerning motor vehicle values shall be
90 made in accordance with provisions related to such appeals under this
91 chapter.] Such schedule of values shall include, to the extent that
92 information for such purpose is available, the value for assessment
93 purposes of any motor vehicle currently in use. The value for each
94 motor vehicle as listed shall represent one hundred per cent of the
95 average retail price applicable to such motor vehicle in this state as of
96 the first day of [October] January in such year as determined by said
97 secretary in cooperation with the Connecticut Association of Assessing
98 Officers.

99 Sec. 4. Section 12-110 of the general statutes is repealed and the
100 following is substituted in lieu thereof (*Effective October 1, 2005, and*
101 *applicable to assessment years commencing on or after October 1, 2005*):

102 [(a) The board of assessment appeals in each town shall meet at least
103 once in the month of September, annually, provided any meeting in
104 the month of September shall be for the sole purpose of hearing
105 appeals related to the assessment of motor vehicles, and shall give
106 notice of the time and place of such meetings by posting it at least ten
107 days before the first meeting in the office of the town clerk, and
108 publishing it in some newspaper published therein or, if no newspaper
109 is published in such town, in a newspaper having a general circulation
110 in such town. Such meetings shall be held on business days, which
111 may be Saturdays, the last not later than the last business day in the
112 month of September, on or before which date such board shall
113 complete the duties imposed upon it.]

114 [(b)] The board of assessment appeals in each town shall meet in the
115 month of March to hear appeals related to the assessment of property.
116 Any such meeting shall be held on business days, which may be
117 Saturdays, the last not later than the last business day in the month of
118 March, on or before which date such board shall complete the duties
119 imposed upon it.

120 Sec. 5. Subdivision (1) of subsection (i) of section 12-157 of the
121 general statutes is repealed and the following is substituted in lieu
122 thereof (*Effective October 1, 2005, and applicable to assessment years*
123 *commencing on or after October 1, 2005*):

124 (i) (1) If the sale realizes an amount in excess of the amount needed
125 to pay all delinquent taxes, interest, penalties, fees, and costs, the
126 amount of the excess shall be held in an interest-bearing escrow
127 account separate from all other accounts of the municipality. (A) If the
128 property is redeemed prior to the expiration of the redemption period,
129 the amount held in escrow shall, within ten days of the tax collector
130 receiving notice of redemption, be turned over to the purchaser. Any
131 interest earned shall be the property of the municipality. (B) If the
132 property is not redeemed in the redemption period, the amount held
133 in escrow may be used to pay the delinquent taxes, interest, penalties,
134 fees and costs on any other property of the taxpayer located in the
135 town, including personal property. [and motor vehicles.] In the case of
136 subparagraph (B) of this subdivision, the tax collector shall, within ten
137 days of the expiration of the redemption period, pay to the clerk of the
138 court for the judicial district in which the property is located the
139 amount held in escrow remaining after paying the delinquent taxes,
140 interest, fees, penalties and costs owed by the taxpayer to the
141 municipality. The tax collector shall, within five days of the payment,
142 provide notice to the delinquent taxpayer, any mortgagee, lienholder,
143 or other encumbrancer of record whose interest in such property is
144 affected by the sale, by certified mail, return receipt requested of the
145 name and address of the court to which the moneys were paid, the
146 person's right to file an application with the court for return of said

147 money, and the amount of money paid to the court.

148 Sec. 6. Subsection (b) of section 14-15a of the general statutes is
149 repealed and the following is substituted in lieu thereof (*Effective*
150 *October 1, 2005, and applicable to assessment years commencing on or after*
151 *October 1, 2005*):

152 (b) (1) If the commissioner finds, upon investigation, that any motor
153 vehicle available for lease or rental in this state has been registered in
154 another state for the purpose of evading, or the effect of which is the
155 avoidance of, the motor vehicle laws of this state, for the purposes of
156 paying a lower registration fee or evading the payment of any tax
157 levied by this state or any Connecticut municipality, said
158 commissioner may, in said commissioner's discretion, (A) prohibit the
159 lease or rental of any such motor vehicle in this state, (B) require that
160 such motor vehicle be registered in this state in accordance with the
161 provisions of section 14-12, (C) suspend or revoke a license to engage
162 in such leasing or renting issued under the provisions of section 14-15,
163 or (D) require a licensee to furnish a bond in the amount of one
164 thousand dollars for each vehicle registered in another state. (2) If the
165 commissioner finds, upon investigation, that any licensee has failed to
166 satisfy its obligations for payment of [municipal property taxes] the
167 state-wide motor vehicle tax established under section 1 of this act, the
168 commissioner may, thirty days after the issuance of notice to such
169 licensee, and after notice and an opportunity for a hearing in
170 accordance with the provisions of chapter 54, suspend such license
171 until all such obligations are satisfied.

172 Sec. 7. Section 14-33 of the general statutes is repealed and the
173 following is substituted in lieu thereof (*Effective October 1, 2005, and*
174 *applicable to assessment years commencing on or after October 1, 2005*):

175 (a) Subject to the provisions of subsection (e) of this section, if any
176 property tax, or any installment thereof, laid by any city, town,
177 borough or other taxing district upon a [registered motor vehicle or]
178 snowmobile remains unpaid, the tax collector of such city, town,

179 borough or other taxing district shall notify the Commissioner of
180 Motor Vehicles of such delinquency in accordance with listings and
181 schedules of dates established by the commissioner and on forms
182 prescribed and furnished by the commissioner, specifying the name
183 and address of the person against whom such tax has been assessed,
184 the date when such tax was due and the registration number, if known
185 to the collector. The commissioner shall not issue registration for such
186 [motor vehicle or] snowmobile for the next registration period if,
187 according to the commissioner's records, it is then owned by the
188 person against whom such tax has been assessed or by any person to
189 whom such vehicle has not been transferred by bona fide sale. Unless
190 notice has been received by the commissioner under the provisions of
191 section 14-33a, no such registration shall be issued until a receipt
192 evidencing the payment of such tax or certificate of abatement of such
193 tax or other satisfactory evidence that the tax obligation has been
194 legally discharged has been presented to the commissioner; nor shall
195 the commissioner register any other [motor vehicle or] snowmobile in
196 the name of such person until a receipt evidencing the payment of
197 such tax or a certificate of abatement of such tax or other satisfactory
198 evidence that the tax obligation has been legally discharged has been
199 presented to the commissioner. [, except that the commissioner may
200 continue to register other vehicles owned by a leasing or rental firm
201 licensed pursuant to section 14-15, if the commissioner is satisfied that
202 arrangements have been made to discharge such tax obligation, and
203 may issue such registration to any private owner of three or more
204 paratransit vehicles in direct proportion to the percentage of total tax
205 due on such vehicles which has been paid and notice of payment on
206 which has been received.] The Commissioner of Motor Vehicles may
207 immediately suspend all [motor vehicle or] snowmobile registrations
208 issued in the name of any person (1) who has been reported as
209 delinquent and whose registration was renewed through an error or
210 through the production of false evidence that the delinquent tax had
211 been paid, or (2) who has been reported by a tax collector as having
212 paid a property tax on a [motor vehicle or] snowmobile with a check

213 which was dishonored by a bank and such tax remains unpaid. Any
214 person aggrieved by any action of the commissioner under this section
215 may appeal therefrom in the manner provided in section 14-134. [For
216 the purposes of this subsection, "paratransit vehicle" means a motor
217 bus, taxicab or motor vehicle in livery service operated under a
218 certificate of convenience and necessity issued by the Department of
219 Transportation or by a transit district and which is on call or demand
220 or used for the transportation of passengers for hire.]

221 [(b) Notwithstanding the provisions of subsection (a) of this section,
222 the Commissioner of Motor Vehicles, in consultation with the
223 Treasurer and the Secretary of the Office of Policy and Management,
224 may enter into an agreement with the tax collector of any city, town,
225 borough or other taxing district whereby the commissioner shall
226 collect any property tax or any installment thereof on a registered
227 motor vehicle which remains unpaid from any person against whom
228 such tax has been assessed who makes application for registration for
229 such motor vehicle. Each such agreement shall include a procedure for
230 the remission of taxes collected to the city, town, borough or other
231 taxing district, on a regular basis, and may provide that a fee be paid
232 by the city, town, borough or other taxing district to the commissioner
233 to cover any costs associated with the administration of the agreement.
234 In the event an agreement is in effect, the commissioner shall
235 immediately issue a registration for a motor vehicle owned by a person
236 against whom such tax has been assessed upon receipt of payment of
237 such tax and a service fee of two dollars, in addition to the fee
238 prescribed for the renewal of the registration.]

239 [(c)] (b) On and after March 1, 1989, any municipality may
240 participate in a program administered by the Commissioner of Motor
241 Vehicles to facilitate the payment of fines for parking violations. If any
242 such municipality elects to participate in such program, it shall
243 provide for a notice of violation to be served personally upon the
244 operator of a motor vehicle who is present at the time of service. If the
245 operator is not present, the notice shall be served upon the owner of

246 the motor vehicle by affixing notice to said vehicle in a conspicuous
247 place. In the case of any motor vehicle that is leased or rented by the
248 owner, not more than thirty days after the initial notice of a parking
249 violation for which a fine remains unpaid at such time, a second notice
250 of violation shall be mailed to the address of record of the owner
251 leasing or renting the motor vehicle to such operator. No fines or
252 penalties shall accrue to the owner of such rented or leased vehicle for
253 the violation for a period of sixty days after the second notice is
254 mailed. A participating municipality shall notify the commissioner of
255 every owner of a registered motor vehicle who has unpaid fines for
256 more than five parking violations committed within such municipality
257 on and after March 1, 1989. Upon receipt of such notification, the
258 commissioner shall not issue or renew the motor vehicle registration of
259 such person until he receives notification from such municipality that
260 the delinquent fines have been paid.

261 [(d)] (c) The provisions of subsection [(c)] (b) of this section shall not
262 apply to any person, firm or corporation engaged in the business of
263 leasing or renting motor vehicles without drivers in this state with
264 respect to any motor vehicle which is leased or rented. The
265 commissioner shall adopt regulations, in accordance with chapter 54,
266 to implement the provisions of subsection [(c)] (b) of this section.

267 [(e)] (d) On and after July 1, 2004, each city and town shall make an
268 annual payment to the Commissioner of Motor Vehicles, in an amount
269 determined by the Secretary of the Office of Policy and Management,
270 in order to participate in the program administered by the Department
271 of Motor Vehicles pursuant to subsection (a) of this section. Such
272 amount shall be each city or town's proportionate cost of the
273 administration of said program, to be determined as follows: The
274 number obtained by multiplying said program's administrative cost by
275 a fraction the numerator of which shall be the city or town's population
276 and the denominator of which shall be the population of the state. As
277 used in this section, "population" means the number of persons in the
278 city or town according to the most recent estimate made, pursuant to

279 section 19a-2a, by the Department of Public Health. The commissioner
280 shall, on or before July fifteenth, annually, certify to said secretary the
281 commissioner's cost to administer said program. The secretary shall,
282 on or before August first, annually, notify the chief executive officer of
283 each city and town of the amount such city or town is required to pay
284 to the commissioner and such amount shall be payable not later than
285 September first following said notification date. All amounts received
286 by the commissioner pursuant to this subsection shall be deposited
287 into the General Fund. If a city or town fails to annually pay its
288 proportionate share of said program's administrative cost, the
289 commissioner shall not be required to deny the issuance of a
290 registration, pursuant to subsection (a) of this section, to the person
291 against whom such tax has been assessed by said city or town, or by a
292 borough or other taxing district located therein.

293 Sec. 8. Subdivision (74) of section 12-81 of the general statutes is
294 repealed and the following is substituted in lieu thereof (*Effective*
295 *October 1, 2005, and applicable to assessment years commencing on or after*
296 *October 1, 2005*):

297 (74) (A) (i) For a period not to exceed five [assessment] calendar
298 years following the [assessment] calendar year in which it is first
299 registered, any new commercial truck, truck tractor, tractor and
300 semitrailer, and vehicle used in combination therewith, which is used
301 exclusively to transport freight for hire and: Is either subject to the
302 jurisdiction of the United States Department of Transportation
303 pursuant to Chapter 135 of Title 49, United States Code, or any
304 successor thereto, or would otherwise be subject to said jurisdiction
305 except for the fact that the vehicle is used exclusively in intrastate
306 commerce; has a gross vehicle weight rating in excess of twenty-six
307 thousand pounds; and prior to August 1, 1996, was not registered in
308 this state or in any other jurisdiction but was registered in this state on
309 or after said date. (ii) For a period not to exceed five [assessment]
310 calendar years following the [assessment] calendar year in which it is
311 first registered, any new commercial truck, truck tractor, tractor and

312 semitrailer, and vehicle used in combination therewith, not eligible
313 under subparagraph (A)(i) of this subdivision, that has a gross vehicle
314 weight rating in excess of fifty-five thousand pounds and was not
315 registered in this state or in any other jurisdiction but was registered in
316 this state on or after August 1, 1999. As used in this subdivision, "gross
317 vehicle weight rating" shall have the same meaning as in section 14-1;

318 (B) Any person who on October first in any year holds title to or is
319 the registrant of a vehicle for which such person intends to claim the
320 exemption provided in this subdivision shall file with the [assessor or
321 board of assessors in the municipality in which the vehicle is subject to
322 property taxation] Commissioner of Revenue Services, on or before the
323 first day of November [in such year] prior to the calendar year in
324 which such exemption will be claimed, a written application claiming
325 such exemption on a form prescribed by the Secretary of the Office of
326 Policy and Management. Such person shall include information as to
327 the make, model, year and vehicle identification number of each such
328 vehicle, and any appurtenances attached thereto, in such application.
329 The person holding title to or the registrant of such vehicle for which
330 exemption is claimed shall furnish the [assessor or board of assessors]
331 commissioner with such supporting documentation as said secretary
332 may require, including, but not limited to, evidence of vehicle use,
333 acquisition cost and registration. Failure to file such application in this
334 manner and form within the time limit prescribed shall constitute a
335 waiver of the right to such exemption for such [assessment] calendar
336 year, unless an extension of time is allowed as provided in section 12-
337 81k. Such application shall not be required for any [assessment]
338 calendar year following that for which the initial application is filed,
339 provided if the vehicle is modified, such modification shall be deemed
340 a waiver of the right to such exemption until a new application is filed
341 and the right to such exemption is established as required initially; [.
342 With respect to any vehicle for which the exemption under this
343 subdivision has previously been claimed in a town other than that in
344 which the vehicle is registered on any assessment date, the person
345 shall not be entitled to such exemption until a new application is filed

346 and the right to such exemption is established in said town;]

347 (C) With respect to any vehicle which is not registered on the first
348 day of October in any assessment year and which is registered
349 subsequent to said first day of October but prior to the first day of
350 August in such assessment year, the value of such vehicle for property
351 tax exemption purposes shall be a pro rata portion of the value
352 determined in accordance with subparagraph (D) of this subdivision,
353 to be determined by a ratio, the numerator of which shall be the
354 number of months from the date of such registration, including the
355 month in which registration occurs, to the first day of October next
356 succeeding and the denominator of which shall be twelve. For
357 purposes of this subdivision the term "assessment year" means the
358 period of twelve full months commencing with October first each year;

359 (D) Notwithstanding the provisions of section 12-71d, as amended
360 by this act, the [assessor or board of assessors] Secretary of the Office
361 of Policy and Management shall determine the value for each vehicle
362 with respect to which a claim for exemption under this subdivision is
363 approved, based on the vehicle's cost of acquisition, including costs
364 related to the modification of such vehicle, adjusted for depreciation in
365 accordance with the schedule set forth in section 12-94c.

366 Sec. 9. Section 12-95 of the general statutes is repealed and the
367 following is substituted in lieu thereof (*Effective October 1, 2005, and*
368 *applicable to assessment years commencing on or after October 1, 2005*):

369 No individual shall receive any exemption to which he is entitled by
370 any one of subdivisions (19), (20), (22), (23), (25), (26) and (28) of
371 section 12-81 or section 12-82 until he has proved his right to such
372 exemption in accordance with the provisions of sections 12-93 and 12-
373 94, together with such further proof as is necessary under the
374 provisions of any of said sections. Exemptions so proved by residents
375 shall take effect on the next succeeding assessment day, provided
376 individuals entitled to an exemption under the provisions of
377 subdivision (20) of section 12-81 may prove such right at any time

378 before the expiration of the time limited by law for the board of
379 assessment appeals of the town wherein the exemption is claimed to
380 complete its duties and such exemption shall take effect on the
381 assessment day next preceding the date of the proof thereof. [For
382 purposes of any tax payable in accordance with the provisions of
383 section 12-71b, any such exemption referred to in this section shall take
384 effect on the first day of January next following the date on which the
385 right to such exemption has been proved.]

386 Sec. 10. Subsections (c) and (d) of section 14-16 of the general
387 statutes are repealed and the following are substituted in lieu thereof
388 (*Effective October 1, 2005, and applicable to assessment years commencing on*
389 *or after October 1, 2005*):

390 (c) If the owner of a registered motor vehicle dies, the registration
391 for the vehicle shall, unless the vehicle is destroyed, continue in force
392 as a valid registration until the end of the registration period unless: (1)
393 Ownership of the vehicle is transferred pursuant to subsection (b) of
394 this section or by the deceased owner's executor, administrator, legatee
395 or distributee prior to the end of the registration period, in which case
396 the registration shall continue in force until the time of the transfer; or
397 (2) ownership of the vehicle is transferred to the brother, sister, father,
398 mother, child or spouse of the owner, in which case the registration
399 shall, upon the payment of a fee of twenty dollars, continue in force
400 until the end of the registration period or until the ownership is sooner
401 transferred to a person other than such a relative. [If at the end of the
402 registration period the relative has not transferred ownership of the
403 vehicle and the relative applies for registration of the vehicle, the
404 registration shall not be subject to the provisions of subsection (a) of
405 section 12-71b.]

406 (d) If a motor vehicle is transferred in connection with the
407 organization, reorganization or dissolution, or because of the partial
408 liquidation, of an incorporated or unincorporated business in which
409 gain or loss to the transferor is not recognized for federal income tax

410 purposes under the Internal Revenue Code and Treasury regulations
411 and rulings issued thereunder, the registration of the vehicle shall,
412 upon the payment of a fee of twenty dollars, continue in force until the
413 end of the registration period or until the registration is sooner
414 transferred to anyone outside the original business organization. [If the
415 transferee of the motor vehicle has not transferred ownership of the
416 motor vehicle to anyone outside the original business organization at
417 the end of the registration period and the transferee applies for a
418 registration for the vehicle, the registration shall not be subject to the
419 provisions of subsection (a) of section 12-71b.]

420 Sec. 11. Section 14-163 of the general statutes is repealed and the
421 following is substituted in lieu thereof (*Effective October 1, 2005, and*
422 *applicable to assessment years commencing on or after October 1, 2005*):

423 (a) The commissioner shall compile information concerning [motor
424 vehicles and] snowmobiles subject to property taxation pursuant to
425 section 12-71 using the records of the Department of Motor Vehicles
426 and information reported by owners of motor vehicles and
427 snowmobiles. In addition to any other information the owner of a
428 [motor vehicle or] snowmobile is required to file with the
429 commissioner by law, such owner shall provide the commissioner with
430 the name of the town in which such owner's [motor vehicle or]
431 snowmobile is to be set in the list for property tax purposes, pursuant
432 to section 12-71. On or before December 1, 2004, and annually
433 thereafter, the commissioner shall furnish to each assessor in this state
434 a list identifying [motor vehicles and] snowmobiles that are subject to
435 property taxation in each such assessor's town. Said list shall include
436 the names and addresses of the owners of such [motor vehicles and]
437 snowmobiles, [together with the vehicle identification numbers for all
438 such vehicles for which such numbers are available.]

439 (b) On or before October 1, 2004, and annually thereafter, the
440 commissioner shall furnish to each assessor in this state a list
441 identifying [motor vehicles and] snowmobiles in each such assessor's

442 town that were registered subsequent to the first day of October of the
443 assessment year immediately preceding, but prior to the first day of
444 August in such assessment year, and that are subject to property
445 taxation. [on a supplemental list pursuant to section 12-71b.] In
446 addition to the information for each such [vehicle and] snowmobile
447 specified under subsection (a) of this section that is available to the
448 commissioner, the list provided under this subsection shall include a
449 code related to the date of registration of each such [vehicle or]
450 snowmobile.

451 Sec. 12. Subsection (a) of section 14-192 of the general statutes is
452 repealed and the following is substituted in lieu thereof (*Effective*
453 *October 1, 2005, and applicable to assessment years commencing on or after*
454 *October 1, 2005*):

455 (a) The commissioner shall be paid the following fees: (1) For filing
456 an application for a certificate of title, twenty-five dollars; (2) for each
457 security interest noted upon a certificate of title or maintained in the
458 electronic title file pursuant to subsection (b) of section 14-175, ten
459 dollars; (3) for each record copy search, twenty dollars; (4) for each
460 assignment of a security interest noted upon a certificate of title or
461 maintained in the electronic title file, ten dollars; (5) for an application
462 for a duplicate certificate of title, twenty-five dollars, provided such fee
463 shall not be required for any such duplicate certificate of title [(A)
464 which is requested on a form prepared and signed by the assessor in
465 any town for purposes of such proof of ownership of a motor vehicle
466 as may be required in accordance with section 12-71b, or (B)] in
467 connection with an application submitted by a licensed dealer in
468 accordance with the provisions of subsection (c) of section 14-12 or
469 section 14-61; (6) for an ordinary certificate of title issued upon
470 surrender of a distinctive certificate, ten dollars; (7) for filing a notice of
471 security interest, ten dollars; (8) for a certificate of search of the records
472 of the Department of Motor Vehicles, for each name or identification
473 number searched against, twenty dollars; (9) for filing an assignment
474 of security interest, ten dollars; (10) for search of a motor vehicle

475 certificate of title record, requested by a person other than the owner of
 476 such motor vehicle, twenty dollars; and (11) for a bond filing under
 477 section 14-176, twenty-five dollars.

478 Sec. 13. Subsection (c) of section 14-34a of the general statutes is
 479 repealed and the following is substituted in lieu thereof (*Effective*
 480 *October 1, 2005, and applicable to assessment years commencing on or after*
 481 *October 1, 2005*):

482 (c) Notwithstanding any such agreement or plan, (1) any such
 483 commercial vehicle garaged at any fixed location or which leaves from
 484 and returns to one or more points within this state in the normal
 485 course of operations, shall be taxable in this state; [as personal
 486 property in the town where such vehicle is garaged;] (2) registration
 487 shall be denied any such vehicle if any [personal property] taxes are
 488 unpaid with respect to such vehicle; [, as provided in section 14-33;] (3)
 489 any such vehicle based in this state shall be subject to the provisions of
 490 sections 14-12, 14-15, 14-15a, as amended by this act, 14-16a and
 491 chapter 247.

492 Sec. 14. Sections 7-328b, 12-71b, 12-81c, 12-122a, 12-144a and 14-33a
 493 of the general statutes are repealed. (*Effective October 1, 2005, and*
 494 *applicable to assessment years commencing on or after October 1, 2005*):

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	New section
Sec. 2	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	12-71c

Sec. 3	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	12-71d
Sec. 4	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	12-110
Sec. 5	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	12-157(i)(1)
Sec. 6	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	14-15a(b)
Sec. 7	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	14-33
Sec. 8	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	12-81(74)
Sec. 9	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	12-95
Sec. 10	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	14-16(c) and (d)
Sec. 11	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	14-163
Sec. 12	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	14-192(a)

Sec. 13	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	14-34a(c)
Sec. 14	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	7-328b, 12-71b, 12-81c, 12-122a, 12-144a and 14-33a repealed

Statement of Purpose:

To repeal the personal property tax on vehicles and institute a state-wide tax on vehicles.

[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.]