



General Assembly

January Session, 2005

**Amendment**

LCO No. 7487

**\*HB0620507487SRO\***

Offered by:  
SEN. CAPIELLO, 24<sup>th</sup> Dist.

To: House Bill No. 6205

File No. 325

Cal. No. 536

**"AN ACT CONCERNING TAXING DISTRICTS TO PAY FOR SOUND BARRIERS."**

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

3 "Sec. 501. (NEW) (*Effective July 1, 2005, and applicable to assessment*  
4 *years commencing on or after October 1, 2005*) Notwithstanding any  
5 provision of law, the provisions of chapter 203 of the general statutes  
6 shall not apply to passenger motor vehicles.

7 Sec. 502. Section 12-71 of the general statutes is repealed and the  
8 following is substituted in lieu thereof (*Effective July 1, 2005, and*  
9 *applicable to assessment years commencing on or after October 1, 2005*):

10 (a) All goods, chattels and effects or any interest therein, including  
11 any interest in a leasehold improvement classified as other than real  
12 property, belonging to any person who is a resident in this state, shall  
13 be listed for purposes of property tax in the town where such person  
14 resides, subject to the provisions of sections 12-41, 12-43 and 12-59.

15 Any such property belonging to any nonresident shall be listed for  
16 purposes of property tax as provided in section 12-43. [Motor vehicles  
17 and snowmobiles] Snowmobiles shall be listed for purposes of the  
18 property tax in accordance with subsection (f) of this section.

19 (b) Except as otherwise provided by the general statutes, property  
20 subject to this section shall be valued at the same percentage of its then  
21 actual valuation as the assessors have determined with respect to the  
22 listing of real estate for the same year, except that any motor vehicle  
23 for which number plates have been issued under section 14-20 shall be  
24 assessed at a value of not more than five hundred dollars. The  
25 provisions of this section shall not include money or property actually  
26 invested in merchandise or manufacturing carried on out of this state  
27 or machinery or equipment which would be eligible for exemption  
28 under subdivision (72) of section 12-81 once installed and which  
29 cannot begin or which has not begun manufacturing, processing or  
30 fabricating; or which is being used for research and development,  
31 including experimental or laboratory research and development,  
32 design or engineering directly related to manufacturing or being used  
33 for the significant servicing, overhauling or rebuilding of machinery  
34 and equipment for industrial use or the significant overhauling or  
35 rebuilding of other products on a factory basis or being used for  
36 measuring or testing or metal finishing or in the production of motion  
37 pictures, video and sound recordings.

38 (c) Upon payment of the property tax assessed with respect to any  
39 property referred to in this section, owned by a resident or nonresident  
40 of this state, which is currently used or intended for use in relation to  
41 construction, building, grading, paving or similar projects, including,  
42 but not limited to, [motor vehicles,] bulldozers, tractors and any  
43 trailer-type vehicle, excluding any such equipment weighing less than  
44 five hundred pounds, and excluding any motor vehicle subject to  
45 registration pursuant to chapter 246 or exempt from such registration  
46 by section 14-34, the town in which such equipment is taxed shall  
47 issue, at the time of such payment, for display on a conspicuous  
48 surface of each such item of equipment for which such tax has been

49 paid, a validation decal or sticker, identifiable as to the year of issue,  
50 which will be presumptive evidence that such tax has been paid in the  
51 appropriate town of the state.

52 (d) (1) Personal property subject to taxation under this chapter shall  
53 not include computer software, except when the cost thereof is  
54 included, without being separately stated, in the cost of computer  
55 hardware. "Computer software" shall include any program or routine  
56 used to cause a computer to perform a specific task or set of tasks,  
57 including without limitation, operational and applicational programs  
58 and all documentation related thereto.

59 (2) The provisions of subdivision (1) of this subsection shall be  
60 applicable (A) to the assessment year commencing October 1, 1988,  
61 and each assessment year thereafter, and (B) to any assessment of  
62 computer software made after September 30, 1988, for any assessment  
63 year commencing before October 1, 1988.

64 (3) Nothing contained in this subsection shall create any implication  
65 related to liability for property tax with respect to computer software  
66 prior to July 1, 1989.

67 (4) A certificate of correction in accordance with section 12-57 shall  
68 not be issued with respect to any property described in subdivision (1)  
69 of this subsection for any assessment year commencing prior to  
70 October 1, 1989.

71 (e) For assessment years commencing on or after October 1, 1992,  
72 each municipality shall exempt aircraft, as defined in section 15-34,  
73 from the provisions of this chapter.

74 (f) (1) Property subject to taxation under this chapter shall include  
75 each registered and unregistered [motor vehicle and] snowmobile that,  
76 in the normal course of operation, most frequently leaves from and  
77 returns to or remains in a town in this state, and any other [motor  
78 vehicle or] snowmobile located in a town in this state, which [motor  
79 vehicle or] snowmobile is not used or is not capable of being used.

80 (2) Any [motor vehicle or] snowmobile registered in this state  
81 subject to taxation in accordance with the provisions of this subsection  
82 shall be set in the list of the town where such [vehicle] snowmobile in  
83 the normal course of operation most frequently leaves from and  
84 returns to or in which it remains. It shall be presumed that any such  
85 [motor vehicle or] snowmobile most frequently leaves from and  
86 returns to or remains in the town in which the owner of such [vehicle]  
87 snowmobile resides, unless a provision of this subsection otherwise  
88 expressly provides. As used in this subsection, "the town in which the  
89 owner of such [vehicle] snowmobile resides" means the town in this  
90 state where (A) the owner, if an individual, has established a legal  
91 residence consisting of a true, fixed and permanent home to which  
92 such individual intends to return after any absence, or (B) the owner, if  
93 a company, corporation, limited liability company, partnership, firm or  
94 any other type of public or private organization, association or society,  
95 has an established site for conducting the purposes for which it was  
96 created. In the event such an entity resides in more than one town in  
97 this state, it shall be subject to taxation by each such town with respect  
98 to any registered or unregistered [motor vehicle or] snowmobile that  
99 most frequently leaves from and returns to or remains in such town.

100 [(3) Any motor vehicle owned by a nonresident of this state shall be  
101 set in the list of the town where such vehicle in the normal course of  
102 operation most frequently leaves from and returns to or in which it  
103 remains. If such vehicle in the normal course of operation most  
104 frequently leaves from and returns to or remains in more than one  
105 town, it shall be set in the list of the town in which such vehicle is  
106 located for the three or more months preceding the assessment day in  
107 any year, except that, if such vehicle is located in more than one town  
108 for three or more months preceding the assessment day in any year, it  
109 shall be set in the list of the town where it is located for the three  
110 months or more in such year nearest to such assessment day. In the  
111 event a motor vehicle owned by a nonresident is not located in any  
112 town for three or more of the months preceding the assessment day in  
113 any year, such vehicle shall be set in the list of the town where such

114 vehicle is located on such assessment day.

115 (4) Notwithstanding any provision of subdivision (2) of this  
116 subsection: (A) Any registered motor vehicle that is assigned to an  
117 employee of the owner of such vehicle for the exclusive use of such  
118 employee and which, in the normal course of operation most  
119 frequently leaves from and returns to or remains in such employee's  
120 town of residence, shall be set in the list of the town where such  
121 employee resides; (B) any registered motor vehicle that is being  
122 operated, pursuant to a lease, by a person other than the owner of such  
123 vehicle, or such owner's employee, shall be set in the list of the town  
124 where the person who is operating such vehicle pursuant to said lease  
125 resides; (C) any registered motor vehicle designed or used for  
126 recreational purposes, including, but not limited to, a camp trailer,  
127 camper or motor home, shall be set in the list of the town such vehicle,  
128 in the normal course of its operation for camping, travel or recreational  
129 purposes in this state, most frequently leaves from and returns to or  
130 the town in which it remains. If such a vehicle is not used in this state  
131 in its normal course of operation for camping, travel or recreational  
132 purposes, such vehicle shall be set in the list of the town in this state in  
133 which the owner of such vehicle resides; and (D) any registered motor  
134 vehicle that is used or intended for use for the purposes of  
135 construction, building, grading, paving or similar projects, or to  
136 facilitate any such project, shall be set in the list of the town in which  
137 such project is situated if such vehicle is located in said town for the  
138 three or more months preceding the assessment day in any year,  
139 provided (i) if such vehicle is located in more than one town in this  
140 state for three or more months preceding the assessment day in any  
141 year, such vehicle shall be set in the list of the town where it is located  
142 for the three months or more in such year nearest to such assessment  
143 day, and (ii) if such vehicle is not located in any town for three or more  
144 of the months preceding the assessment day in any year, such vehicle  
145 shall be set in the list of the town where such vehicle is located on such  
146 assessment day.

147 (5) The owner of a motor vehicle subject to taxation in accordance

148 with the provisions of subdivision (4) of this subsection in a town other  
149 than the town in which such owner resides may register such vehicle  
150 in the town in which such vehicle is subject to taxation.

151 (6) Information concerning any vehicle subject to taxation in a town  
152 other than the town in which it is registered may be included on any  
153 declaration or report filed pursuant to section 12-41, 12-43 or 12-57a. If  
154 a motor vehicle or snowmobile is registered in a town in which it is not  
155 subject to taxation, pursuant to the provisions of subdivision (4) of this  
156 section, the assessor of the town in which such vehicle is subject to  
157 taxation shall notify the assessor of the town in which such vehicle is  
158 registered of the name and address of the owner of such motor vehicle  
159 or snowmobile, the vehicle identification number and the town in  
160 which such vehicle is subject to taxation. The assessor of the town in  
161 which said vehicle is registered and the assessor of the town in which  
162 said vehicle is subject to taxation shall cooperate in administering the  
163 provisions of this section concerning the listing of such vehicle for  
164 property tax purposes.]

165 Sec. 503. Section 12-95 of the general statutes is repealed and the  
166 following is substituted in lieu thereof (*Effective July 1, 2005, and*  
167 *applicable to assessment years commencing on or after October 1, 2005*):

168 No individual shall receive any exemption to which he is entitled by  
169 any one of subdivisions (19), (20), (22), (23), (25), (26) and (28) of  
170 section 12-81 or section 12-82 until he has proved his right to such  
171 exemption in accordance with the provisions of sections 12-93 and 12-  
172 94, together with such further proof as is necessary under the  
173 provisions of any of said sections. Exemptions so proved by residents  
174 shall take effect on the next succeeding assessment day, provided  
175 individuals entitled to an exemption under the provisions of  
176 subdivision (20) of section 12-81 may prove such right at any time  
177 before the expiration of the time limited by law for the board of  
178 assessment appeals of the town wherein the exemption is claimed to  
179 complete its duties and such exemption shall take effect on the  
180 assessment day next preceding the date of the proof thereof. [For

181 purposes of any tax payable in accordance with the provisions of  
182 section 12-71b, any such exemption referred to in this section shall take  
183 effect on the first day of January next following the date on which the  
184 right to such exemption has been proved.]

185 Sec. 504. Section 14-163 of the general statutes is repealed and the  
186 following is substituted in lieu thereof (*Effective July 1, 2005, and*  
187 *applicable to assessment years commencing on or after October 1, 2005*):

188 (a) The commissioner shall compile information concerning [motor  
189 vehicles and] snowmobiles subject to property taxation pursuant to  
190 section 12-71 using the records of the Department of Motor Vehicles  
191 and information reported by owners of [motor vehicles and]  
192 snowmobiles. In addition to any other information the owner of a  
193 [motor vehicle or] snowmobile is required to file with the  
194 commissioner by law, such owner shall provide the commissioner with  
195 the name of the town in which such owner's [motor vehicle or]  
196 snowmobile is to be set in the list for property tax purposes, pursuant  
197 to section 12-71. On or before December 1, 2004, and annually  
198 thereafter, the commissioner shall furnish to each assessor in this state  
199 a list identifying [motor vehicles and] snowmobiles that are subject to  
200 property taxation in each such assessor's town. Said list shall include  
201 the names and addresses of the owners of such [motor vehicles and]  
202 snowmobiles, together with the vehicle identification numbers for all  
203 such [vehicles] snowmobiles for which such numbers are available.

204 (b) On or before October 1, 2004, and annually thereafter, the  
205 commissioner shall furnish to each assessor in this state a list  
206 identifying [motor vehicles and] snowmobiles in each such assessor's  
207 town that were registered subsequent to the first day of October of the  
208 assessment year immediately preceding, but prior to the first day of  
209 August in such assessment year, and that are subject to property  
210 taxation on a supplemental list pursuant to section 12-71b. In addition  
211 to the information for each such [vehicle and] snowmobile specified  
212 under subsection (a) of this section that is available to the  
213 commissioner, the list provided under this subsection shall include a

214 code related to the date of registration of each such [vehicle or]  
215 snowmobile.

216 Sec. 505. Section 14-192 of the general statutes is repealed and the  
217 following is substituted in lieu thereof (*Effective July 1, 2005, and*  
218 *applicable to assessment years commencing on or after October 1, 2005*):

219 (a) The commissioner shall be paid the following fees: (1) For filing  
220 an application for a certificate of title, twenty-five dollars; (2) for each  
221 security interest noted upon a certificate of title or maintained in the  
222 electronic title file pursuant to subsection (b) of section 14-175, ten  
223 dollars; (3) for each record copy search, twenty dollars; (4) for each  
224 assignment of a security interest noted upon a certificate of title or  
225 maintained in the electronic title file, ten dollars; (5) for an application  
226 for a duplicate certificate of title, twenty-five dollars, provided such fee  
227 shall not be required for any such duplicate certificate of title [(A)  
228 which is requested on a form prepared and signed by the assessor in  
229 any town for purposes of such proof of ownership of a motor vehicle  
230 as may be required in accordance with section 12-71b, or (B)] in  
231 connection with an application submitted by a licensed dealer in  
232 accordance with the provisions of subsection (c) of section 14-12 or  
233 section 14-61; (6) for an ordinary certificate of title issued upon  
234 surrender of a distinctive certificate, ten dollars; (7) for filing a notice of  
235 security interest, ten dollars; (8) for a certificate of search of the records  
236 of the Department of Motor Vehicles, for each name or identification  
237 number searched against, twenty dollars; (9) for filing an assignment  
238 of security interest, ten dollars; (10) for search of a motor vehicle  
239 certificate of title record, requested by a person other than the owner of  
240 such motor vehicle, twenty dollars; and (11) for a bond filing under  
241 section 14-176, twenty-five dollars.

242 (b) If an application, certificate of title or other document required to  
243 be mailed or delivered to the commissioner under any provision of this  
244 chapter is not delivered to the commissioner within ten days from the  
245 time it is required to be mailed or delivered, the commissioner shall  
246 collect, as a penalty, an amount equal to the fee required for the

247 transaction.

248 (c) Motor vehicles leased to an agency of this state and motor  
249 vehicles owned by the state or an agency of the state shall be exempt  
250 from the fees imposed by this section.

251 Sec. 506. Sections 12-71b, 12-71c and 12-71d of the general statutes  
252 are repealed. (*Effective from passage*)"