



General Assembly

**Amendment**

January Session, 2005

LCO No. 8011

\*HB0694008011SR0\*

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

To: Subst. House Bill No. 6940      File No. 792      Cal. No. 637

(As Amended)

**"AN ACT INCREASING THE AUTHORITY OF THE TREASURER WITH RESPECT TO THE USE OF UNAPPROPRIATED GENERAL FUND SURPLUS IN EXCESS OF THAT TRANSFERRED TO THE BUDGET RESERVE FUND."**

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1      Strike section 77 in its entirety and insert the following in lieu  
2      thereof:

3      "Sec. 77. Subsection (b) of section 12-704c of the general statutes, as  
4      amended by section 52 of public act 04-216, is repealed and the  
5      following is substituted in lieu thereof (*Effective July 1, 2005, and*  
6      *applicable to taxable years commencing on or after January 1, 2005*):

7      (b) The credit allowed under this section shall not exceed two  
8      hundred fifteen dollars for the taxable year commencing on or after  
9      January 1, 1997, and prior to January 1, 1998; for taxable years  
10     commencing on or after January 1, 1998, but prior to January 1, 1999,  
11     three hundred fifty dollars; for taxable years commencing on or after

12 January 1, 1999, but prior to January 1, 2000, four hundred twenty-five  
13 dollars; for taxable years commencing on or after January 1, 2000, but  
14 prior to January 1, 2003, five hundred dollars; for taxable years  
15 commencing on or after January 1, 2003, three hundred fifty dollars;  
16 [and] for taxable years commencing on or after January 1, 2005, [five  
17 hundred dollars] but prior to January 1, 2006, three hundred fifty  
18 dollars; and for taxable years commencing on or after January 1, 2006,  
19 five hundred dollars. In the case of any husband and wife who file a  
20 return under the federal income tax for such taxable year as married  
21 individuals filing a joint return, the credit allowed, in the aggregate,  
22 shall not exceed such amounts for each such taxable year."

23 After the last section, add the following and renumber sections and  
24 internal references accordingly:

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

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 Section 12-71 of the general statutes is repealed and the  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

32 (a) All goods, chattels and effects or any interest therein, including  
33 any interest in a leasehold improvement classified as other than real  
34 property, belonging to any person who is a resident in this state, shall  
35 be listed for purposes of property tax in the town where such person  
36 resides, subject to the provisions of sections 12-41, 12-43 and 12-59.  
37 Any such property belonging to any nonresident shall be listed for  
38 purposes of property tax as provided in section 12-43. [Motor vehicles  
39 and snowmobiles] Snowmobiles shall be listed for purposes of the  
40 property tax in accordance with subsection (f) of this section.

41 (b) Except as otherwise provided by the general statutes, property  
42 subject to this section shall be valued at the same percentage of its then  
43 actual valuation as the assessors have determined with respect to the

44 listing of real estate for the same year, except that any motor vehicle  
45 for which number plates have been issued under section 14-20 shall be  
46 assessed at a value of not more than five hundred dollars. The  
47 provisions of this section shall not include money or property actually  
48 invested in merchandise or manufacturing carried on out of this state  
49 or machinery or equipment which would be eligible for exemption  
50 under subdivision (72) of section 12-81 once installed and which  
51 cannot begin or which has not begun manufacturing, processing or  
52 fabricating; or which is being used for research and development,  
53 including experimental or laboratory research and development,  
54 design or engineering directly related to manufacturing or being used  
55 for the significant servicing, overhauling or rebuilding of machinery  
56 and equipment for industrial use or the significant overhauling or  
57 rebuilding of other products on a factory basis or being used for  
58 measuring or testing or metal finishing or in the production of motion  
59 pictures, video and sound recordings.

60 (c) Upon payment of the property tax assessed with respect to any  
61 property referred to in this section, owned by a resident or nonresident  
62 of this state, which is currently used or intended for use in relation to  
63 construction, building, grading, paving or similar projects, including,  
64 but not limited to, [motor vehicles,] bulldozers, tractors and any  
65 trailer-type vehicle, excluding any such equipment weighing less than  
66 five hundred pounds, and excluding any motor vehicle subject to  
67 registration pursuant to chapter 246 or exempt from such registration  
68 by section 14-34, the town in which such equipment is taxed shall  
69 issue, at the time of such payment, for display on a conspicuous  
70 surface of each such item of equipment for which such tax has been  
71 paid, a validation decal or sticker, identifiable as to the year of issue,  
72 which will be presumptive evidence that such tax has been paid in the  
73 appropriate town of the state.

74 (d) (1) Personal property subject to taxation under this chapter shall  
75 not include computer software, except when the cost thereof is  
76 included, without being separately stated, in the cost of computer  
77 hardware. "Computer software" shall include any program or routine

78 used to cause a computer to perform a specific task or set of tasks,  
79 including without limitation, operational and applicational programs  
80 and all documentation related thereto.

81 (2) The provisions of subdivision (1) of this subsection shall be  
82 applicable (A) to the assessment year commencing October 1, 1988,  
83 and each assessment year thereafter, and (B) to any assessment of  
84 computer software made after September 30, 1988, for any assessment  
85 year commencing before October 1, 1988.

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

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

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

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

102 (2) Any [motor vehicle or] snowmobile registered in this state  
103 subject to taxation in accordance with the provisions of this subsection  
104 shall be set in the list of the town where such [vehicle] snowmobile in  
105 the normal course of operation most frequently leaves from and  
106 returns to or in which it remains. It shall be presumed that any such  
107 [motor vehicle or] snowmobile most frequently leaves from and  
108 returns to or remains in the town in which the owner of such [vehicle]

109 snowmobile resides, unless a provision of this subsection otherwise  
110 expressly provides. As used in this subsection, "the town in which the  
111 owner of such [vehicle] snowmobile resides" means the town in this  
112 state where (A) the owner, if an individual, has established a legal  
113 residence consisting of a true, fixed and permanent home to which  
114 such individual intends to return after any absence, or (B) the owner, if  
115 a company, corporation, limited liability company, partnership, firm or  
116 any other type of public or private organization, association or society,  
117 has an established site for conducting the purposes for which it was  
118 created. In the event such an entity resides in more than one town in  
119 this state, it shall be subject to taxation by each such town with respect  
120 to any registered or unregistered [motor vehicle or] snowmobile that  
121 most frequently leaves from and returns to or remains in such town.

122 [(3) Any motor vehicle owned by a nonresident of this state shall be  
123 set in the list of the town where such vehicle in the normal course of  
124 operation most frequently leaves from and returns to or in which it  
125 remains. If such vehicle in the normal course of operation most  
126 frequently leaves from and returns to or remains in more than one  
127 town, it shall be set in the list of the town in which such vehicle is  
128 located for the three or more months preceding the assessment day in  
129 any year, except that, if such vehicle is located in more than one town  
130 for three or more months preceding the assessment day in any year, it  
131 shall be set in the list of the town where it is located for the three  
132 months or more in such year nearest to such assessment day. In the  
133 event a motor vehicle owned by a nonresident is not located in any  
134 town for three or more of the months preceding the assessment day in  
135 any year, such vehicle shall be set in the list of the town where such  
136 vehicle is located on such assessment day.

137 (4) Notwithstanding any provision of subdivision (2) of this  
138 subsection: (A) Any registered motor vehicle that is assigned to an  
139 employee of the owner of such vehicle for the exclusive use of such  
140 employee and which, in the normal course of operation most  
141 frequently leaves from and returns to or remains in such employee's  
142 town of residence, shall be set in the list of the town where such

143 employee resides; (B) any registered motor vehicle that is being  
144 operated, pursuant to a lease, by a person other than the owner of such  
145 vehicle, or such owner's employee, shall be set in the list of the town  
146 where the person who is operating such vehicle pursuant to said lease  
147 resides; (C) any registered motor vehicle designed or used for  
148 recreational purposes, including, but not limited to, a camp trailer,  
149 camper or motor home, shall be set in the list of the town such vehicle,  
150 in the normal course of its operation for camping, travel or recreational  
151 purposes in this state, most frequently leaves from and returns to or  
152 the town in which it remains. If such a vehicle is not used in this state  
153 in its normal course of operation for camping, travel or recreational  
154 purposes, such vehicle shall be set in the list of the town in this state in  
155 which the owner of such vehicle resides; and (D) any registered motor  
156 vehicle that is used or intended for use for the purposes of  
157 construction, building, grading, paving or similar projects, or to  
158 facilitate any such project, shall be set in the list of the town in which  
159 such project is situated if such vehicle is located in said town for the  
160 three or more months preceding the assessment day in any year,  
161 provided (i) if such vehicle is located in more than one town in this  
162 state for three or more months preceding the assessment day in any  
163 year, such vehicle shall be set in the list of the town where it is located  
164 for the three months or more in such year nearest to such assessment  
165 day, and (ii) if such vehicle is not located in any town for three or more  
166 of the months preceding the assessment day in any year, such vehicle  
167 shall be set in the list of the town where such vehicle is located on such  
168 assessment day.

169 (5) The owner of a motor vehicle subject to taxation in accordance  
170 with the provisions of subdivision (4) of this subsection in a town other  
171 than the town in which such owner resides may register such vehicle  
172 in the town in which such vehicle is subject to taxation.

173 (6) Information concerning any vehicle subject to taxation in a town  
174 other than the town in which it is registered may be included on any  
175 declaration or report filed pursuant to section 12-41, 12-43 or 12-57a. If  
176 a motor vehicle or snowmobile is registered in a town in which it is not

177 subject to taxation, pursuant to the provisions of subdivision (4) of this  
178 section, the assessor of the town in which such vehicle is subject to  
179 taxation shall notify the assessor of the town in which such vehicle is  
180 registered of the name and address of the owner of such motor vehicle  
181 or snowmobile, the vehicle identification number and the town in  
182 which such vehicle is subject to taxation. The assessor of the town in  
183 which said vehicle is registered and the assessor of the town in which  
184 said vehicle is subject to taxation shall cooperate in administering the  
185 provisions of this section concerning the listing of such vehicle for  
186 property tax purposes.]

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

190 No individual shall receive any exemption to which he is entitled by  
191 any one of subdivisions (19), (20), (22), (23), (25), (26) and (28) of  
192 section 12-81 or section 12-82 until he has proved his right to such  
193 exemption in accordance with the provisions of sections 12-93 and 12-  
194 94, together with such further proof as is necessary under the  
195 provisions of any of said sections. Exemptions so proved by residents  
196 shall take effect on the next succeeding assessment day, provided  
197 individuals entitled to an exemption under the provisions of  
198 subdivision (20) of section 12-81 may prove such right at any time  
199 before the expiration of the time limited by law for the board of  
200 assessment appeals of the town wherein the exemption is claimed to  
201 complete its duties and such exemption shall take effect on the  
202 assessment day next preceding the date of the proof thereof. [For  
203 purposes of any tax payable in accordance with the provisions of  
204 section 12-71b, any such exemption referred to in this section shall take  
205 effect on the first day of January next following the date on which the  
206 right to such exemption has been proved.]

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

210 (a) The commissioner shall compile information concerning [motor  
211 vehicles and] snowmobiles subject to property taxation pursuant to  
212 section 12-71 using the records of the Department of Motor Vehicles  
213 and information reported by owners of [motor vehicles and]  
214 snowmobiles. In addition to any other information the owner of a  
215 [motor vehicle or] snowmobile is required to file with the  
216 commissioner by law, such owner shall provide the commissioner with  
217 the name of the town in which such owner's [motor vehicle or]  
218 snowmobile is to be set in the list for property tax purposes, pursuant  
219 to section 12-71. On or before December 1, 2004, and annually  
220 thereafter, the commissioner shall furnish to each assessor in this state  
221 a list identifying [motor vehicles and] snowmobiles that are subject to  
222 property taxation in each such assessor's town. Said list shall include  
223 the names and addresses of the owners of such [motor vehicles and]  
224 snowmobiles, together with the vehicle identification numbers for all  
225 such [vehicles] snowmobiles for which such numbers are available.

226 (b) On or before October 1, 2004, and annually thereafter, the  
227 commissioner shall furnish to each assessor in this state a list  
228 identifying [motor vehicles and] snowmobiles in each such assessor's  
229 town that were registered subsequent to the first day of October of the  
230 assessment year immediately preceding, but prior to the first day of  
231 August in such assessment year, and that are subject to property  
232 taxation on a supplemental list pursuant to section 12-71b. In addition  
233 to the information for each such [vehicle and] snowmobile specified  
234 under subsection (a) of this section that is available to the  
235 commissioner, the list provided under this subsection shall include a  
236 code related to the date of registration of each such [vehicle or]  
237 snowmobile.

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

241 (a) The commissioner shall be paid the following fees: (1) For filing  
242 an application for a certificate of title, twenty-five dollars; (2) for each

243 security interest noted upon a certificate of title or maintained in the  
244 electronic title file pursuant to subsection (b) of section 14-175, ten  
245 dollars; (3) for each record copy search, twenty dollars; (4) for each  
246 assignment of a security interest noted upon a certificate of title or  
247 maintained in the electronic title file, ten dollars; (5) for an application  
248 for a duplicate certificate of title, twenty-five dollars, provided such fee  
249 shall not be required for any such duplicate certificate of title [(A)  
250 which is requested on a form prepared and signed by the assessor in  
251 any town for purposes of such proof of ownership of a motor vehicle  
252 as may be required in accordance with section 12-71b, or (B)] in  
253 connection with an application submitted by a licensed dealer in  
254 accordance with the provisions of subsection (c) of section 14-12 or  
255 section 14-61; (6) for an ordinary certificate of title issued upon  
256 surrender of a distinctive certificate, ten dollars; (7) for filing a notice of  
257 security interest, ten dollars; (8) for a certificate of search of the records  
258 of the Department of Motor Vehicles, for each name or identification  
259 number searched against, twenty dollars; (9) for filing an assignment  
260 of security interest, ten dollars; (10) for search of a motor vehicle  
261 certificate of title record, requested by a person other than the owner of  
262 such motor vehicle, twenty dollars; and (11) for a bond filing under  
263 section 14-176, twenty-five dollars.

264 (b) If an application, certificate of title or other document required to  
265 be mailed or delivered to the commissioner under any provision of this  
266 chapter is not delivered to the commissioner within ten days from the  
267 time it is required to be mailed or delivered, the commissioner shall  
268 collect, as a penalty, an amount equal to the fee required for the  
269 transaction.

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

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