



**Substitute Senate Bill No. 1151**

**Public Act No. 07-111**

**AN ACT CONCERNING ALIAS TAX WARRANTS AND EXECUTIONS AGAINST DEBTS DUE TO JUDGMENT DEBTORS SERVED UPON FINANCIAL INSTITUTIONS.**

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

Section 1. Section 12-162 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2007*):

(a) Any collector of taxes, in the execution of tax warrants, shall have the same authority as state marshals have in executing the duties of their office, and any constable or other officer authorized to serve any civil process may serve a warrant for the collection of any tax assessed, and the officer shall have the same authority as the collector concerning taxes committed to such officer for collection.

(b) Upon the nonpayment of any property tax when due, demand having been made therefor as prescribed by law for the collection of such tax, an alias tax warrant may be issued by the tax collector, which may be in the following form:

"To a state marshal of the County of ....., or any constable of the Town of .... Greeting: By authority of the state of Connecticut you are hereby commanded to collect forthwith from .... of .... the sum of .... dollars, the same being the amount of a tax with interest or penalty

**Substitute Senate Bill No. 1151**

and charges which have accumulated thereon, which tax was levied by (insert name of town, city or municipality laying the tax) upon (insert the real estate, personal property, or both, as the case may be,) of said .... as of the .... day of ..... (In like manner insert the amount of any other property tax which may have been levied in any other year, including interest or penalty and charges which have accumulated thereon). In default of payment of said amount you are hereby commanded to levy for said tax or taxes, including interest, penalty and charges, hereinafter referred to as the amount due on such execution, upon any goods and chattels of such person and dispose of the same as the law directs, notwithstanding the provisions of subsection (j) of section 52-352b, and, after having satisfied the amount due on such execution, return the surplus, if any, to him; or you are to levy upon the real estate of such person and sell such real property pursuant to the provisions of section 12-157, to pay the amount due on such execution; or you shall, in accordance with the provisions of section 12-162, make demand upon the main office of any [banking] financial institution indebted to such person, subject to the provisions of section 52-367a or 52-367b, as if judgment for the amount due on such execution had been entered, for that portion of any type of deposit to the credit of or property held for such person, not exceeding in total value the amount due on such execution; or you are to garnishee the wages due such person from any employer, in the same manner as if a wage execution therefor had been entered, in accordance with section 52-361a.

Dated at .... this .... day of .... A.D. 20.., Tax Collector."

(c) Any officer serving an alias tax warrant pursuant to this section shall make return to the collector of such officer's actions thereon within ten days of the completion of such service and shall be entitled to collect from such person the fees allowed by law for serving executions issued by any court. Any state marshal or constable, authorized as provided in this section, who executes such warrant and

***Substitute Senate Bill No. 1151***

collects any delinquent municipal taxes as a result thereof shall receive, in addition to expenses otherwise allowed, a percentage of the taxes collected pursuant to such warrant, calculated at the rate applicable for the levy of an execution as provided in section 52-261. The minimum fee for such service shall be thirty dollars. Any officer unable to serve such warrant shall, within sixty days after the date of issuance, return such warrant to the collector and in writing state the reason it was not served.

(d) With regard to warrants served upon financial institutions, a collector of taxes or serving officer shall not serve alias tax warrants relating to one taxpayer on more than one financial institution at a time, including copies thereof, and after service on one financial institution, shall not serve the same alias tax warrants or copies thereof upon another financial institution until receiving confirmation from the preceding financial institution that the taxpayer had no funds at the preceding financial institution available for collection. If the collector of taxes or serving officer does not receive, not later than twenty days after the service of the warrant or service of a request for information pursuant to subsection (e) of this section, a response from the financial institution that was served indicating whether or not the taxpayer has funds at the financial institution available for collection, the collector of taxes or serving officer may assume that the taxpayer has no funds at that financial institution available for collection and may serve another financial institution in accordance with this subsection.

(e) With regard to warrants to be served upon financial institutions, whenever a tax collector expects to serve, or have an officer serve, more than fifteen tax warrants upon a particular financial institution on a given day, prior to such service, the tax collector or serving officer shall serve upon such financial institution a request for information which complies with subsection (f) of this section. No warrant may be

***Substitute Senate Bill No. 1151***

served upon a financial institution with respect to a particular taxpayer unless the financial institution, in a recent response to a request for information, has indicated that the financial institution is indebted to such taxpayer. A tax collector or serving officer may, at the collector's or officer's option, serve a request for information pursuant to this subsection even if not required by this subsection. In such a case, the tax collector or serving officer shall comply with the requirements of this section relating to requests for information, and the financial institution shall respond in the same manner as though the request for information is required by this subsection. For purposes of this subsection, a response is considered recent if the warrant is served not later than one hundred eighty days after the date such response is received.

(f) The request for information required by subsection (e) of this section shall be served upon the financial institution in accordance with subsection (g) of this section and shall include (1) the name and last-known address of each taxpayer who is the subject of a warrant desired to be served by the tax collector or serving officer, (2) the address to which the response can be mailed or delivered or a facsimile number to which the response may be transmitted, (3) in the case of a request transmitted via facsimile by a serving officer, the name, address, judicial district, badge number and telephone number of the officer serving the request, and (4) a statement in substantially the following form:

"To (insert name of financial institution): In accordance with Section 12-162 of the General Statutes of the State of Connecticut, you are hereby commanded to report to (insert name of town or serving officer), at the address or facsimile number specified in this request, whether the financial institution is indebted to the taxpayer or taxpayers listed in this request."

(g) The request for information required by subsection (e) of this

***Substitute Senate Bill No. 1151***

section shall be in writing and shall be (1) delivered or mailed, first class postage prepaid, to an office designated and made available by the financial institution pursuant to this subsection, or (2) transmitted by facsimile provided the facsimile message is transmitted to a facsimile number, addressed to the attention of a recipient or department, and designated and made available by the financial institution pursuant to this subsection. A notice received, whether by facsimile or otherwise, after five o'clock p.m., eastern standard time on any day, shall be deemed to have been received by the financial institution on the next business day. Each financial institution with an office in this state shall designate an office, facsimile number and recipient or department for purposes of this subsection and shall make the current designations available to collectors of taxes and serving officers upon request and by mailing or delivering such designations to the State Marshal Commission and the collector of taxes in each municipality in which the financial institution has an office. A financial institution may amend its designations, provided the amended designations are mailed or delivered to the State Marshal Commission and collector of taxes in each municipality in which the financial institution has an office at least fifteen days before becoming effective. If a financial institution fails to make such designations or fails to make such designations available as required by this subsection, the tax collector or serving officer may serve the request for information on any office of the financial institution located in this state.

(h) Upon receipt of a request for information that complies with subsection (f) of this section, the financial institution shall respond to such request by reporting that (1) the financial institution is indebted to one or more of the taxpayers listed on the request and listing the name or names of those taxpayers, or (2) the financial institution is not indebted to any of the taxpayers listed in the request. If the financial institution is unable to make a determination with respect to a particular taxpayer based on the information supplied with the

***Substitute Senate Bill No. 1151***

request, the financial institution may respond that additional information will be needed to make a determination with respect to a taxpayer, listing the name of the taxpayer in question, and the financial institution may adjust its response pursuant to subdivision (1) or (2) of this subsection to reflect such fact. The financial institution shall mail, deliver or transmit the response, in the case of a request listing fewer than one hundred taxpayers, not later than five business days following the date the request was received, or in the case of a request listing one hundred or more taxpayers, but not more than two hundred fifty taxpayers, not later than ten business days following the date the request was received. No request for information shall include more than two hundred fifty taxpayers. Once a request for information has been served by or on behalf of a particular town, an additional request for information may not be served upon that same financial institution by or on behalf of that same town unless the financial institution has had an opportunity to respond as provided in this subsection. Unless otherwise required by law, a financial institution that has received a request for information shall not disclose to a taxpayer listed on the request that the financial institution has received a request for information relative to such taxpayer, provided nothing in this section shall prevent the disclosure of information that is publicly known or known to the taxpayer or as otherwise may be necessary to protect the interests of the financial institution.

(i) No financial institution or officer, director or employee of a financial institution, and no serving officer, municipality or officer, employee or agent of a municipality, shall be liable to any person with respect to any act done or omitted in good faith or through the commission of a bona fide error that occurs despite reasonable procedures maintained by the financial institution, serving officer, municipality or officer, employee or agent of a municipality, to prevent such errors in complying with the provisions of this section. For purposes of the response required by subsection (h) of this section, the

**Substitute Senate Bill No. 1151**

financial institution may select, with respect to each taxpayer listed on the request, a particular day within the time frame allotted by such subsection, for determining the presence or absence of indebtedness, and the financial institution shall not be responsible for reporting upon the presence or absence of indebtedness on any other day.

Sec. 2. Section 36a-42 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2007*):

A financial institution may not disclose to any person, except to the customer or the customer's duly authorized agent, any financial records relating to such customer unless the customer has authorized disclosure to such person or the financial records are disclosed in response to (1) a certificate signed by the Commissioner of Administrative Services or the Commissioner of Social Services pursuant to the provisions of section 17b-137, (2) a lawful subpoena, summons, warrant or court order as provided in section 36a-43, (3) interrogatories by a judgment creditor or a demand by a levying officer as provided in sections 52-351b and 52-356a, (4) a certificate issued by a medical provider or its attorney under subsection (b) of section 17b-124, provided nothing in this subsection shall require the provider or its attorney to furnish to the financial institution any application for medical assistance filed pursuant to an agreement with the IV-D agency under subsection (c) of section 17b-137, (5) a certificate signed by the Commissioner of Veterans' Affairs pursuant to section 27-117, [or] (6) the consent of an elderly person or the representative of such elderly person provided to a person, department, agency or commission pursuant to section 17b-454, provided the financial institution shall have no obligation to determine the capacity of such elderly person or the representative of such elderly person to provide such consent, or (7) a request for information served upon a financial institution in accordance with subsection (e) of section 12-162, as amended by this act.

**Substitute Senate Bill No. 1151**

Sec. 3. Subsection (b) of section 52-367a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2007*):

(b) Execution may be granted pursuant to this section against any debts due from any financial institution to a judgment debtor which is not a natural person. If execution is desired against any such debt, the plaintiff requesting the execution shall make application to the clerk of the court. The application shall be accompanied by a fee of thirty-five dollars payable to the clerk of the court for the administrative costs of complying with the provisions of this section which fee may be recoverable by the judgment creditor as a taxable cost of the action. The clerk shall issue such execution containing a direction that the officer serving such execution shall make demand (1) upon the main office of any financial institution having its main office within the county of the serving officer, or (2) if such main office is not within the serving officer's county and such financial institution has one or more branch offices within such county, upon an employee of such a branch office, such employee and branch office having been designated by the financial institution in accordance with regulations adopted by the Banking Commissioner, in accordance with chapter 54, for the payment of any debt due to the judgment debtor, and, after having made such demand, shall serve a true and attested copy thereof, with the serving officer's actions thereon endorsed, with the financial institution officer upon whom such demand is made. The serving officer shall not serve more than one financial institution execution per judgment debtor at a time, including copies thereof. After service of an execution on one financial institution, the serving officer shall not serve the same execution or a copy thereof upon another financial institution until receiving confirmation from the preceding financial institution that the judgment debtor had insufficient funds at the preceding financial institution available for collection to satisfy the execution. If the serving officer does not receive within twenty-five

**Substitute Senate Bill No. 1151**

days of the service of the demand a response from the financial institution that was served indicating whether or not the taxpayer has funds at the financial institution available for collection, the serving officer may assume that sufficient funds are not available for collection and may proceed to serve another financial institution in accordance with this subsection.

Sec. 4. Subsection (b) of section 52-367b of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2007*):

(b) If execution is desired against any such debt, the plaintiff requesting the execution shall make application to the clerk of the court. The application shall be accompanied by a fee of thirty-five dollars payable to the clerk of the court for the administrative costs of complying with the provisions of this section which fee may be recoverable by the judgment creditor as a taxable cost of the action. In a IV-D case, the request for execution shall be accompanied by an affidavit signed by the serving officer attesting to an overdue support amount of five hundred dollars or more which accrued after the entry of an initial family support judgment. If the papers are in order, the clerk shall issue such execution containing a direction that the officer serving such execution shall, within seven days from the receipt by the serving officer of such execution, make demand (1) upon the main office of any financial institution having its main office within the county of the serving officer, or (2) if such main office is not within the serving officer's county and such financial institution has one or more branch offices within such county, upon an employee of such a branch office, such employee and branch office having been designated by the financial institution in accordance with regulations adopted by the Banking Commissioner, in accordance with chapter 54, for payment of any such nonexempt debt due to the judgment debtor and, after having made such demand, shall serve a true and attested copy of the

**Substitute Senate Bill No. 1151**

execution, together with the affidavit and exemption claim form prescribed by subsection (k) of this section, with the serving officer's actions endorsed thereon, with the financial institution officer upon whom such demand is made. [If the officer serving such execution has made an initial demand pursuant to this subsection within such seven-day period, the serving officer may make additional demands upon the main office of other financial institutions or employees of other branch offices pursuant to subdivision (1) or (2) of this subsection] The serving officer shall not serve more than one financial institution execution per judgment debtor at a time, including copies thereof. After service of an execution on one financial institution, the serving officer shall not serve the same execution or a copy thereof upon another financial institution until receiving confirmation from the preceding financial institution that the judgment debtor had insufficient funds at the preceding financial institution available for collection to satisfy the execution, provided any such additional [demand] service is made not later than forty-five days from the receipt by the serving officer of such execution.

Approved June 11, 2007