



General Assembly

January Session, 2007

Proposed Bill No. 6914

LCO No. 3362

Referred to Committee on Planning and Development

Introduced by:
REP. MINER, 66th Dist.

**AN ACT CONCERNING A DEFINITION OF "UNIMPROVED LAND" FOR
PURPOSES OF THE REAL ESTATE CONVEYANCE TAX.**

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

- 1 That chapter 223 of the general statutes be amended to add a
- 2 definition of "unimproved land" to mean farm land that has never been
- 3 improved, or land that was once improved but has not contained an
- 4 intact structure for ten years prior to conveyance.

Statement of Purpose:

To define the term "unimproved land" for purposes of the real estate
conveyance tax.