



General Assembly

Substitute Bill No. 7282

January Session, 2007

* HB07282FIN 040907 *

**AN ACT CONCERNING PROPERTY TAX DELINQUENCIES OF
TELECOMMUNICATIONS COMPANIES.**

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

1 Section 1. Subsection (b) of section 12-80a of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective from*
3 *passage and applicable to assessment years of municipalities commencing on*
4 *or after October 1, 2006*):

5 (b) (1) Not later than the first day of February immediately
6 following the end of such tax year, the Secretary of the Office of Policy
7 and Management shall determine, with respect to such company, a
8 value for personal property equivalent to seventy per cent of the value
9 of personal property included in the list of such property prepared and
10 certified in accordance with subsection (a) of this section. The amount
11 of tax applicable with respect to such personal property of any
12 taxpayer subject to the tax imposed under this section shall be
13 determined by multiplying the value of personal property of such
14 company, as determined under this subsection, by a mill rate of forty-
15 seven mills. Said secretary shall, not later than the first day of March
16 immediately following the end of such tax year, submit a tax bill to
17 each company stating the amount of tax payable to each town in
18 relation to the personal property of such taxpayer located in such
19 town. Such tax shall be due and payable to the town in which such

20 personal property is located not later than the first day of April
 21 immediately following. Any city or borough not consolidated with the
 22 town in which it is located and any town containing such a city or
 23 borough shall receive a portion of the tax due and payable to such
 24 town on the basis of the following ratio: The total taxes levied in the
 25 previous fiscal year by such town, city or borough shall be the
 26 numerator of the fraction. The total taxes levied by the town and all
 27 cities or boroughs located within such town shall be added together,
 28 and the sum shall be the denominator of the fraction. Any such city or
 29 borough may, by vote of its legislative body, direct the Secretary of the
 30 Office of Policy and Management to reallocate all or a portion of the
 31 share of such city or borough to the town in which it is located.

32 (2) The [tax collector of] person responsible for the collection of
 33 taxes for each town, city or borough owed taxes under this subsection
 34 may, at such time as such tax becomes delinquent as provided in
 35 sections 12-146 and 12-169, subject such tax to interest at the rate of one
 36 and one-half per cent of such tax for each month or fraction thereof
 37 which elapses from the time when such tax becomes due and payable
 38 until the same is paid.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to assessment years of municipalities commencing on or after October 1, 2006</i>	12-80a(b)

FIN *Joint Favorable Subst.*