



# House of Representatives

General Assembly

**File No. 208**

February Session, 2008

House Bill No. 5711

*House of Representatives, March 26, 2008*

The Committee on Planning and Development reported through REP. FELTMAN of the 6th Dist., Chairperson of the Committee on the part of the House, that the bill ought to pass.

***AN ACT CONCERNING THE PROPERTY TAX EXEMPTION FOR  
MOTOR VEHICLES OF MEMBERS OF THE ARMED FORCES.***

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

1 Section 1. Subdivision (53) of section 12-81 of the 2008 supplement  
2 to the general statutes is repealed and the following is substituted in  
3 lieu thereof (*Effective October 1, 2008, and applicable to assessment years*  
4 *commencing on or after October 1, 2008*):

5 (53) (a) One motor vehicle belonging to, leased to or held in trust  
6 for, any member of the United States armed forces; [, if such motor  
7 vehicle is garaged outside the state;]

8 (b) Any person claiming the exemption provided under this  
9 subdivision for any assessment year shall, not later than the thirty-first  
10 day of December next following the date on which property tax is due  
11 in such assessment year, file with the assessor or board of assessors, in  
12 the town in which such motor vehicle is registered, written application  
13 claiming such exemption on a form approved for such purpose by

14 such assessor or board. Notwithstanding the provisions of this chapter,  
 15 any person claiming the exemption under this subdivision for a leased  
 16 motor vehicle shall be entitled to a refund of the tax paid with respect  
 17 to such vehicle, whether such tax was paid by the lessee or by the  
 18 lessor pursuant to the terms of the lease. Upon approving such  
 19 person’s exemption claim, the assessor shall certify the amount of  
 20 refund to which the applicant is entitled and shall notify the tax  
 21 collector of such amount. The tax collector shall refer such certification  
 22 to the board of selectmen in a town or to the corresponding authority  
 23 in any other municipality. Upon receipt of such certification, the  
 24 selectmen or such other authority shall draw an order on the Treasurer  
 25 in favor of such person for the amount of refund so certified. Failure to  
 26 file such application as prescribed herein with respect to any  
 27 assessment year shall constitute a waiver of the right to such  
 28 exemption for such assessment year.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2008, and applicable to assessment years commencing on or after October 1, 2008</i>	12-81(53)

**PD**      *Joint Favorable*

The following fiscal impact statement and bill analysis are prepared for the benefit of members of the General Assembly, solely for the purpose of information, summarization, and explanation, and do not represent the intent of the General Assembly or either chamber thereof for any purpose:

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**OFA Fiscal Note**

**State Impact:** None

**Municipal Impact:**

Municipalities	Effect	FY 09 \$	FY 10 \$
All Municipalities	STATE MANDATE - See Below	See Below	See Below

**Explanation**

Under current law, a vehicle owned by an active member of the Armed Forces but not garaged in state is exempt from the local property taxes. The bill extends the exemption to include a vehicle owned by such personnel and located in Connecticut. The exemption is limited to one vehicle. Municipalities affected by this mandate could choose to increase their mill rate or modify spending to offset any decrease in property taxes as a result of the abatement.

**The Out Years**

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.

**OLR Bill Analysis****HB 5711*****AN ACT CONCERNING THE PROPERTY TAX EXEMPTION FOR MOTOR VEHICLES OF MEMBERS OF THE ARMED FORCES.*****SUMMARY:**

This bill allows more armed forces members to qualify for the motor vehicle property tax exemption. Under current law, a member qualifies for an exemption on one vehicle if garaged outside the state because of the member's military orders. The bill allows members to claim the exemption regardless of where they garage the vehicle. By law, the members must apply for the exemption in writing by December 31 following the date the property tax on the vehicle is due.

EFFECTIVE DATE: October 1, 2008 and applicable to assessment beginning on or after that date

**BACKGROUND*****Related Bill***

sSB 305, which the Veterans and Transportation committees reported favorably, also allows armed forces members to claim the motor vehicle property tax exemption regardless of where they garage the motor vehicle.

**COMMITTEE ACTION**

Planning and Development Committee

Joint Favorable

Yea 20 Nay 0 (03/10/2008)