



General Assembly

February Session, 2008

**Raised Bill No. 5743**

LCO No. 2332

\*02332\_\_\_\_\_TRA\*

Referred to Committee on Transportation

Introduced by:  
(TRA)

**AN ACT CONCERNING ANTIQUE, RARE OR SPECIAL INTEREST  
MOTOR VEHICLES.**

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

1 Section 1. Subsection (b) of section 12-71 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective*  
3 *October 1, 2008*):

4 (b) Except as otherwise provided by the general statutes, property  
5 subject to this section shall be valued at the same percentage of its then  
6 actual valuation as the assessors have determined with respect to the  
7 listing of real estate for the same year, except that any antique, rare or  
8 special interest motor vehicle, [for which number plates have been  
9 issued under section 14-20] as defined in section 14-1, shall be assessed  
10 at a value of not more than five hundred dollars. The provisions of this  
11 section shall not include money or property actually invested in  
12 merchandise or manufacturing carried on out of this state or  
13 machinery or equipment which would be eligible for exemption under  
14 subdivision (72) of section 12-81 of the 2008 supplement to the general  
15 statutes once installed and which cannot begin or which has not begun  
16 manufacturing, processing or fabricating; or which is being used for

17 research and development, including experimental or laboratory  
18 research and development, design or engineering directly related to  
19 manufacturing or being used for the significant servicing, overhauling  
20 or rebuilding of machinery and equipment for industrial use or the  
21 significant overhauling or rebuilding of other products on a factory  
22 basis or being used for measuring or testing or metal finishing or in the  
23 production of motion pictures, video and sound recordings.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2008</i>	12-71(b)

**Statement of Purpose:**

To clarify assessed value of antique, rare or special interest motor vehicles without number plates.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*