



General Assembly

Substitute Bill No. 510

February Session, 2008

* SB00510ENV 030508 *

**AN ACT CREATING A SALES TAX EXEMPTION AND OPTIONAL
PROPERTY TAX EXEMPTION FOR HYBRID PLUG-IN VEHICLES.**

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

1 Section 1. Section 12-129s of the 2008 supplement to the general
2 statutes is repealed and the following is substituted in lieu thereof
3 (*Effective October 1, 2008, and applicable to assessment years commencing on*
4 *or after October 1, 2009*):

5 Any municipality may, by vote of its legislative body or, in a
6 municipality where the legislative body is a town meeting, by vote of
7 the board of selectmen, provide a property tax exemption with respect
8 to motor vehicles that are exempt from sales and use taxes under
9 subdivision (110), [or] (115) or (119) of section 12-412 of the 2008
10 supplement to the general statutes, as amended by this act.

11 Sec. 2. Section 12-412 of the 2008 supplement to the general statutes
12 is amended by adding subdivision (119) as follows (*Effective October 1,*
13 *2008, and applicable to sales occurring on or after April 1, 2009*):

14 (NEW) (119) On and after April 1, 2009, the sale of any plug-in
15 hybrid vehicle. For the purposes of this subdivision, "plug-in hybrid
16 vehicle" means a passenger motor vehicle that (A) draws motive
17 power from a battery with a capacity of at least 4 kilowatt-hours; (B)
18 can be recharged from an external source of electricity for motive

- 19 power; and (C) has the ability to drive at least ten miles in all-electric
20 mode, while consuming no fuel.

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, 2009</i>	12-129s
Sec. 2	<i>October 1, 2008, and applicable to sales occurring on or after April 1, 2009</i>	12-412

Statement of Legislative Commissioners:

In section 2, (1), (2) and (3) were changed to (A), (B) and (C) for consistency of form.

ENV *Joint Favorable Subst.-LCO*