



General Assembly

Amendment

February Session, 2008

LCO No. 5800

SB0070105800SD0

Offered by:

SEN. DAILY, 33rd Dist.

REP. STAPLES, 96th Dist.

To: Subst. Senate Bill No. 701

File No. 656

Cal. No. 430

"AN ACT CONCERNING A HOMESTEAD EXEMPTION."

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. (*Effective from passage*) Notwithstanding the provisions of
4 section 12-732 of the general statutes, any taxpayer that was otherwise
5 eligible during any of income years 1993 to 2001, inclusive, to file an
6 amended return to modify such taxpayer's Connecticut taxable income
7 as provided in subdivision (4) of subsection (a) of section 12-701 of the
8 general statutes, to reflect the fraction the numerator of which is the
9 number of resident noncontingent beneficiaries and the denominator
10 of which is the total number of noncontingent beneficiaries, except that
11 such taxpayer failed to file an amended return making such
12 modification within the time period prescribed, shall be regarded as
13 having filed said amended return in a timely manner if such taxpayer
14 files said amended return not later than thirty days after the effective
15 date of this section.

16 Sec. 2. (*Effective from passage*) Notwithstanding the provisions of
17 subparagraph (B) of subdivision (72) of section 12-81 of the general
18 statutes, any person otherwise eligible for a 2007 grand list exemption
19 pursuant to said subdivision (72) in the city of Bridgeport, except that
20 such person failed to file the required exemption application within
21 the time period prescribed, shall be regarded as having filed said
22 application in a timely manner if such person files said application not
23 later than thirty days after the effective date of this section, and pays
24 the late filing fee pursuant to section 12-81k of the general statutes.
25 Upon confirmation of the receipt of such fee and verification of the
26 exemption eligibility of the machinery and equipment included in such
27 application, the assessor shall approve the exemption for such
28 property. If taxes have been paid on the property for which such
29 exemption is approved, the city of Bridgeport shall reimburse such
30 person in an amount equal to the amount by which such taxes exceed
31 the taxes payable if the application had been filed in a timely manner.
32 Notwithstanding the provisions of subsection (c) of section 12-94b of
33 the general statutes and section 12-94e of the general statutes, the
34 assessor of the city of Bridgeport may submit such approved
35 exemption application to the Secretary of the Office of Policy and
36 Management together with a request for reimbursement of the tax loss
37 resulting from such exemption. Subject to the secretary's review and
38 approval of such exemption, such reimbursement shall be included in
39 the next certification the secretary makes to the Comptroller under the
40 provisions of section 12-94b of the general statutes.

41 Sec. 3. (*Effective from passage*) Notwithstanding the provisions of
42 subparagraph (B) of subdivision (72) of section 12-81 of the general
43 statutes, any person otherwise eligible for a 2007 grand list exemption
44 pursuant to said subdivision (72) in the town of Watertown, except
45 that such person failed to file the required exemption application
46 within the time period prescribed, shall be regarded as having filed
47 said application in a timely manner if such person files said application
48 not later than thirty days after the effective date of this section, and
49 pays the late filing fee pursuant to section 12-81k of the general

50 statutes. Upon confirmation of the receipt of such fee and verification
51 of the exemption eligibility of the machinery and equipment included
52 in such application, the assessor shall approve the exemption for such
53 property. If taxes have been paid on the property for which such
54 exemption is approved, the town of Watertown shall reimburse such
55 person in an amount equal to the amount by which such taxes exceed
56 the taxes payable if the application had been filed in a timely manner.
57 Notwithstanding the provisions of subsection (c) of section 12-94b of
58 the general statutes and section 12-94e of the general statutes, the
59 assessor of the town of Watertown may submit such approved
60 exemption application to the Secretary of the Office of Policy and
61 Management together with a request for reimbursement of the tax loss
62 resulting from such exemption. Subject to the secretary's review and
63 approval of such exemption, such reimbursement shall be included in
64 the next certification the secretary makes to the Comptroller under the
65 provisions of section 12-94b of the general statutes.

66 Sec. 4. (*Effective from passage*) Notwithstanding the provisions of
67 subparagraph (C) of subdivision (59) of section 12-81 of the general
68 statutes and subparagraph (C) of subdivision (60) of said section 12-81,
69 any person otherwise eligible for a 2007 grand list exemption pursuant
70 to said subdivisions (59) and (60) in the town of Watertown, except
71 that such person failed to file the required exemption applications
72 within the time period prescribed, shall be regarded as having filed
73 said applications in a timely manner if such person files said
74 applications not later than thirty days after the effective date of this
75 section and pays the late filing fees pursuant to section 12-81k of the
76 general statutes. Upon confirmation of the receipt of such fees and
77 verification of the exemption eligibility of the real and personal
78 property included in such applications, the assessor shall approve the
79 exemptions for such property. If taxes have been paid on the property
80 for which such exemptions are approved, the town of Watertown shall
81 reimburse such person in an amount equal to the amount by which
82 such taxes exceed the taxes payable if the applications had been filed in
83 a timely manner. Notwithstanding the provisions of section 32-9s of

84 the general statutes, the assessor of the town of Watertown may
85 submit such approved exemption applications to the Secretary of the
86 Office of Policy and Management together with a request for
87 reimbursement of the tax loss resulting from such exemptions. Subject
88 to the secretary's review and approval of such exemptions, such
89 reimbursement shall be included in the next certification the secretary
90 makes to the Comptroller under the provisions of said section 32-9s.

91 Sec. 5. (*Effective from passage*) Notwithstanding the provisions of
92 subparagraph (B) of subdivision (72) of section 12-81 of the general
93 statutes, any person otherwise eligible for a 2006 grand list exemption
94 pursuant to said subdivision (72) in the town of Killingly, except that
95 such person failed to file the required exemption application within
96 the time period prescribed, shall be regarded as having filed said
97 application in a timely manner if such person files said application not
98 later than thirty days after the effective date of this section, and pays
99 the late filing fee pursuant to section 12-81k of the general statutes.
100 Upon confirmation of the receipt of such fee and verification of the
101 exemption eligibility of the machinery and equipment included in such
102 application, the assessor shall approve the exemption for such
103 property. If taxes have been paid on the property for which such
104 exemption is approved, the town of Killingly shall reimburse such
105 person in an amount equal to the amount by which such taxes exceed
106 the taxes payable if the application had been filed in a timely manner.
107 Notwithstanding the provisions of subsection (c) of section 12-94b of
108 the general statutes and section 12-94e of the general statutes, the
109 assessor of the town of Killingly may submit such approved exemption
110 application to the Secretary of the Office of Policy and Management
111 together with a request for reimbursement of the tax loss resulting
112 from such exemption. Subject to the secretary's review and approval of
113 such exemption, such reimbursement shall be included in the next
114 certification the secretary makes to the Comptroller under the
115 provisions of section 12-94b of the general statutes.

116 Sec. 6. (*Effective from passage*) Notwithstanding the provisions of
117 subparagraph (B) of subdivision (72) of section 12-81 of the general

118 statutes, any person otherwise eligible for a 2006 grand list exemption
 119 pursuant to said subdivision (72) in the city of Bridgeport, except that
 120 such person failed to file the required exemption application within
 121 the time period prescribed, shall be regarded as having filed said
 122 application in a timely manner if such person files said application not
 123 later than thirty days after the effective date of this section, and pays
 124 the late filing fee pursuant to section 12-81k of the general statutes.
 125 Upon confirmation of the receipt of such fee and verification of the
 126 exemption eligibility of the machinery and equipment included in such
 127 application, the assessor shall approve the exemption for such
 128 property. If taxes have been paid on the property for which such
 129 exemption is approved, the city of Bridgeport shall reimburse such
 130 person in an amount equal to the amount by which such taxes exceed
 131 the taxes payable if the application had been filed in a timely manner.
 132 Notwithstanding the provisions of subsection (c) of section 12-94b of
 133 the general statutes and section 12-94e of the general statutes, the
 134 assessor of the city of Bridgeport may submit such approved
 135 exemption application to the Secretary of the Office of Policy and
 136 Management together with a request for reimbursement of the tax loss
 137 resulting from such exemption. Subject to the secretary's review and
 138 approval of such exemption, such reimbursement shall be included in
 139 the next certification the secretary makes to the Comptroller under the
 140 provisions of section 12-94b of the general statutes."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>from passage</i>	New section
Sec. 4	<i>from passage</i>	New section
Sec. 5	<i>from passage</i>	New section
Sec. 6	<i>from passage</i>	New section