



Senate

General Assembly

File No. 850

January Session, 2009

Substitute Senate Bill No. 1071

Senate, April 30, 2009

The Committee on Planning and Development reported through SEN. COLEMAN of the 2nd Dist., Chairperson of the Committee on the part of the Senate, that the substitute bill ought to pass.

***AN ACT EXTENDING THE FILING DEADLINE FOR THE
MANUFACTURING EQUIPMENT AND MACHINERY TAX EXEMPTION
IN CERTAIN TOWNS.***

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

1 Section 1. (*Effective from passage*) Notwithstanding the provisions of
2 subparagraph (B) of subdivision (72) of section 12-81 of the general
3 statutes, any person otherwise eligible for a 2007 grand list exemption
4 pursuant to said subdivision (72) in the town of Newtown, except that
5 such person failed to file the required exemption application within
6 the time period prescribed, shall be regarded as having filed said
7 application in a timely manner if such person files said application not
8 later than thirty days after the effective date of this section, and pays
9 the late filing fee pursuant to section 12-81k of the general statutes.
10 Upon confirmation of the receipt of such fee and verification of the
11 exemption eligibility of the machinery and equipment included in such
12 application, the assessor shall approve the exemption for such
13 property. If taxes have been paid on the property for which such

14 exemption is approved, the town of Newtown shall reimburse such
15 person in an amount equal to the amount by which such taxes exceed
16 the taxes payable if the application had been filed in a timely manner.
17 Notwithstanding the provisions of subsection (c) of section 12-94b of
18 the general statutes and section 12-94e of the general statutes, the
19 assessor of the town of Newtown may submit such approved
20 exemption application to the Secretary of the Office of Policy and
21 Management together with a request for reimbursement of the tax loss
22 resulting from such exemption. Subject to the secretary's review and
23 approval of such exemption, such reimbursement shall be included in
24 the next certification the secretary makes to the Comptroller under the
25 provisions of section 12-94b of the general statutes.

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

49 the next certification the secretary makes to the Comptroller under the
50 provisions of section 12-94b of the general statutes.

51 Sec. 3. (*Effective from passage*) Notwithstanding the provisions of
52 subparagraph (B) of subdivision (72) of section 12-81 of the general
53 statutes, any person otherwise eligible for a 2007 grand list exemption
54 pursuant to said subdivision (72) in the town of Suffield, except that
55 such person failed to file the required exemption application within
56 the time period prescribed, shall be regarded as having filed said
57 application in a timely manner if such person files said application not
58 later than thirty days after the effective date of this section, and pays
59 the late filing fee pursuant to section 12-81k of the general statutes.
60 Upon confirmation of the receipt of such fee and verification of the
61 exemption eligibility of the machinery and equipment included in such
62 application, the assessor shall approve the exemption for such
63 property. If taxes have been paid on the property for which such
64 exemption is approved, the town of Suffield shall reimburse such
65 person in an amount equal to the amount by which such taxes exceed
66 the taxes payable if the application had been filed in a timely manner.
67 Notwithstanding the provisions of subsection (c) of section 12-94b of
68 the general statutes and section 12-94e of the general statutes, the
69 assessor of the town of Suffield may submit such approved exemption
70 application to the Secretary of the Office of Policy and Management
71 together with a request for reimbursement of the tax loss resulting
72 from such exemption. Subject to the secretary's review and approval of
73 such exemption, such reimbursement shall be included in the next
74 certification the secretary makes to the Comptroller under the
75 provisions of section 12-94b of the general statutes.

76 Sec. 4. (*Effective from passage*) Notwithstanding the provisions of
77 subparagraph (B) of subdivision (72) of section 12-81 of the general
78 statutes, any person otherwise eligible for a 2007 grand list exemption
79 pursuant to said subdivision (72) in the town of Windsor, except that
80 such person failed to file the required exemption application within
81 the time period prescribed, shall be regarded as having filed said
82 application in a timely manner if such person files said application not

83 later than thirty days after the effective date of this section, and pays
 84 the late filing fee pursuant to section 12-81k of the general statutes.
 85 Upon confirmation of the receipt of such fee and verification of the
 86 exemption eligibility of the machinery and equipment included in such
 87 application, the assessor shall approve the exemption for such
 88 property. If taxes have been paid on the property for which such
 89 exemption is approved, the town of Windsor shall reimburse such
 90 person in an amount equal to the amount by which such taxes exceed
 91 the taxes payable if the application had been filed in a timely manner.
 92 Notwithstanding the provisions of subsection (c) of section 12-94b of
 93 the general statutes and section 12-94e of the general statutes, the
 94 assessor of the town of Windsor may submit such approved exemption
 95 application to the Secretary of the Office of Policy and Management
 96 together with a request for reimbursement of the tax loss resulting
 97 from such exemption. Subject to the secretary's review and approval of
 98 such exemption, such reimbursement shall be included in the next
 99 certification the secretary makes to the Comptroller under the
 100 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

PD *Joint Favorable Subst.*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note

State Impact:

Agency Affected	Fund-Effect	FY 10 \$	FY 11 \$
Policy & Mgmt., Off.	GF - None	None	None

Note: GF=General Fund

Municipal Impact:

Municipalities	Effect	FY 10 \$	FY 11 \$
Newtown; Watertown; Suffield; Windsor	Revenue Gain	Potential Significant	None
Various Municipalities	Potential Revenue Loss	Potential Minimal	None

Explanation

The bill will result in a significant revenue increase in the Payment-in-Lieu-of Taxes for Manufacturing Machinery and Equipment (PILOT MME) to Newtown, Watertown, Suffield and Windsor in FY 10. Since the appropriation contained in sHB 6365 (the budget bill as favorably reported by the Appropriations Committee) is not sufficient to fully fund the PILOT MME grant, all payments are subject to a pro rata reduction. Thus there is no state fiscal impact, but grants to all other municipalities will experience a minimal revenue loss.

The Out Years

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

OLR Bill Analysis

sSB 1071

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EXEMPTION IN CERTAIN TOWNS.***

SUMMARY:

The Office of Legislative Research does not analyze Special Acts.

COMMITTEE ACTION

Commerce Committee

Joint Favorable Substitute

Yea 17 Nay 1 (03/17/2009)

Planning and Development Committee

Joint Favorable Substitute

Yea 16 Nay 1 (04/13/2009)