



General Assembly

January Session, 2009

Committee Bill No. 5541

LCO No. 4208

04208HB05541PD_

Referred to Committee on Planning and Development

Introduced by:
(PD)

**AN ACT CONCERNING THE SITUS OF MOTOR VEHICLES FOR
TAXATION PURPOSES.**

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

1 Section 1. Section 14-163 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2009*):

3 (a) The commissioner shall compile information concerning motor
4 vehicles and snowmobiles subject to property taxation pursuant to
5 section 12-71 using the records of the Department of Motor Vehicles
6 and information reported by owners of motor vehicles and
7 snowmobiles. In addition to any other information the owner of a
8 motor vehicle or snowmobile is required to file with the commissioner
9 by law, such owner shall provide the commissioner with the name of
10 the town in which such owner's motor vehicle or snowmobile is to be
11 set in the list for property tax purposes, pursuant to section 12-71. On
12 or before December 1, 2004, and annually thereafter, the commissioner
13 shall furnish to each assessor in this state a list identifying motor
14 vehicles and snowmobiles that are subject to property taxation in each
15 such assessor's town. Said list shall include the names and addresses of
16 the owners of such motor vehicles and snowmobiles, together with the

17 vehicle identification numbers for all such vehicles for which such
18 numbers are available.

19 (b) On or before October 1, 2004, and annually thereafter, the
20 commissioner shall furnish to each assessor in this state a list
21 identifying motor vehicles and snowmobiles in each such assessor's
22 town that were registered subsequent to the first day of October of the
23 assessment year immediately preceding, but prior to the first day of
24 August in such assessment year, and that are subject to property
25 taxation on a supplemental list pursuant to section 12-71b. In addition
26 to the information for each such vehicle and snowmobile specified
27 under subsection (a) of this section that is available to the
28 commissioner, the list provided under this subsection shall include a
29 code related to the date of registration of each such vehicle or
30 snowmobile.

31 (c) Notwithstanding the provisions of chapter 14, for the purpose of
32 identifying the situs of motor vehicles and snowmobiles that are
33 subject to property taxation, the assessor of each town shall have
34 access to the records of the Department of Motor Vehicles used by the
35 commissioner to prepare the lists required pursuant to this section.

This act shall take effect as follows and shall amend the following sections:		
Section 1	October 1, 2009	14-163

Statement of Purpose:

To give towns access to records of the Department of Motor Vehicles to determine the situs of a motor vehicle for purposes of the property tax.

[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.]

Co-Sponsors: REP. PERILLO, 113th Dist.

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