



General Assembly

January Session, 2009

Committee Bill No. 6226

LCO No. 4386

04386HB06226TRA

Referred to Committee on Transportation

Introduced by:
(TRA)

***AN ACT EXEMPTING ANTIQUE, RARE OR SPECIAL INTEREST
MOTOR VEHICLES FROM LOCAL PROPERTY TAX.***

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2 repealed and the following is substituted in lieu thereof (*Effective*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 *September 30, 2009*):

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] Any antique,
8 rare or special interest motor vehicle, as defined in section 14-1, shall
9 be [assessed at a value of not more than five hundred dollars] exempt
10 from taxation. The owner of such antique, rare or special interest
11 motor vehicle may be required by the assessors to provide reasonable
12 documentation that such motor vehicle is an antique, rare or special
13 interest motor vehicle, provided any motor vehicle for which special
14 number plates have been issued pursuant to section 14-20 shall not be
15 required to provide any such documentation. The provisions of this
16 section shall not include money or property actually invested in

17 merchandise or manufacturing carried on out of this state or
18 machinery or equipment which would be eligible for exemption under
19 subdivision (72) of section 12-81 once installed and which cannot begin
20 or which has not begun manufacturing, processing or fabricating; or
21 which is being used for research and development, including
22 experimental or laboratory research and development, design or
23 engineering directly related to manufacturing or being used for the
24 significant servicing, overhauling or rebuilding of machinery and
25 equipment for industrial use or the significant overhauling or
26 rebuilding of other products on a factory basis or being used for
27 measuring or testing or metal finishing or in the production of motion
28 pictures, video and sound recordings.

29 Sec. 2. (NEW) (Effective September 30, 2009) Whenever the term
30 "motor vehicle" is used in chapter 203 of the general statutes, such term
31 shall not include an antique, rare or special interest motor vehicle that
32 is exempt from taxation pursuant to subsection (b) of section 12-71 of
33 the general statutes.

This act shall take effect as follows and shall amend the following sections:		
Section 1	September 30, 2009	12-71(b)
Sec. 2	September 30, 2009	New section

Statement of Purpose:

To exempt antique, rare or special interest motor vehicles from local 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. NAFIS, 27th Dist.; SEN. DOYLE, 9th Dist.
REP. GUERRERA, 29th Dist.

H.B. 6226