



General Assembly

January Session, 2009

Proposed Bill No. 397

LCO No. 2181

Referred to Committee on Planning and Development

Introduced by:

SEN. HARP, 10th Dist.

REP. WALKER, 93rd Dist.

AN ACT CONCERNING MUNICIPAL REVENUE DIVERSIFICATION.

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

1 That the general statutes be amended to authorize municipalities, by
2 vote of its legislative body, to impose a tax on items of personal or real
3 property not specifically exempted by state law, such as a hotel
4 occupancy or parking spaces located within the municipality, and to
5 further amend the general statutes to provide that any municipality
6 that has a population of more than eighty thousand may, by vote of its
7 legislative body, (1) classify real estate as (A) land or land exclusive of
8 buildings, or (B) buildings on land, and (2) establish a different rate of
9 property tax for each class, provided the higher rate shall apply to land
10 or land exclusive of buildings.

Statement of Purpose:

To expand sources of local revenue thereby providing taxpayer relief.