



General Assembly

January Session, 2009

Amendment

LCO No. 7701

HB0554107701HRO

Offered by:
REP. HAMZY, 78th Dist.

To: Subst. House Bill No. 5541 File No. 825 Cal. No. 153

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

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Subsection (f) of section 12-71 of the general statutes is
4 repealed and the following is substituted in lieu thereof (*Effective from*
5 *passage*):

6 (f) (1) Property subject to taxation under this chapter shall include
7 each registered and unregistered motor vehicle and snowmobile that,
8 in the normal course of operation, most frequently leaves from and
9 returns to or remains in a town in this state, and any other motor
10 vehicle or snowmobile located in a town in this state, which motor
11 vehicle or snowmobile is not used or is not capable of being used.

12 (2) Any motor vehicle or snowmobile registered in this state subject
13 to taxation in accordance with the provisions of this subsection shall be
14 set in the list of the town where such vehicle in the normal course of

15 operation most frequently leaves from and returns to or in which it
16 remains. It shall be presumed that any such motor vehicle or
17 snowmobile most frequently leaves from and returns to or remains in
18 the town in which the owner of such vehicle resides, unless a provision
19 of this subsection otherwise expressly provides. As used in this
20 subsection, "the town in which the owner of such vehicle resides"
21 means the town in this state where (A) the owner, if an individual, has
22 established a legal residence consisting of a true, fixed and permanent
23 home to which such individual intends to return after any absence, or
24 (B) the owner, if a company, corporation, limited liability company,
25 partnership, firm or any other type of public or private organization,
26 association or society, has an established site for conducting the
27 purposes for which it was created. In the event such an entity resides
28 in more than one town in this state, it shall be subject to taxation by
29 each such town with respect to any registered or unregistered motor
30 vehicle or snowmobile that most frequently leaves from and returns to
31 or remains in such town.

32 (3) Any motor vehicle owned by a nonresident of this state shall be
33 set in the list of the town where such vehicle in the normal course of
34 operation most frequently leaves from and returns to or in which it
35 remains. If such vehicle in the normal course of operation most
36 frequently leaves from and returns to or remains in more than one
37 town, it shall be set in the list of the town in which such vehicle is
38 located for the three or more months preceding the assessment day in
39 any year, except that, if such vehicle is located in more than one town
40 for three or more months preceding the assessment day in any year, it
41 shall be set in the list of the town where it is located for the three
42 months or more in such year nearest to such assessment day. In the
43 event a motor vehicle owned by a nonresident is not located in any
44 town for three or more of the months preceding the assessment day in
45 any year, such vehicle shall be set in the list of the town where such
46 vehicle is located on such assessment day.

47 (4) Notwithstanding any provision of subdivision (2) of this
48 subsection: (A) Any registered motor vehicle that is assigned to an

49 employee of the owner of such vehicle for the exclusive use of such
50 employee and which, in the normal course of operation most
51 frequently leaves from and returns to or remains in such employee's
52 town of residence, shall be set in the list of the town where such
53 employee resides; (B) any registered motor vehicle that is being
54 operated, pursuant to a lease, by a person other than the owner of such
55 vehicle, or such owner's employee, shall be set in the list of the town
56 where the person who is operating such vehicle pursuant to said lease
57 resides; (C) any registered motor vehicle designed or used for
58 recreational purposes, including, but not limited to, a camp trailer,
59 camper or motor home, shall be set in the list of the town such vehicle,
60 in the normal course of its operation for camping, travel or recreational
61 purposes in this state, most frequently leaves from and returns to or
62 the town in which it remains. If such a vehicle is not used in this state
63 in its normal course of operation for camping, travel or recreational
64 purposes, such vehicle shall be set in the list of the town in this state in
65 which the owner of such vehicle resides; and (D) any registered motor
66 vehicle that is used or intended for use for the purposes of
67 construction, building, grading, paving or similar projects, or to
68 facilitate any such project, shall be set in the list of the town in which
69 such project is situated if such vehicle is located in said town for the
70 three or more months preceding the assessment day in any year,
71 provided (i) if such vehicle is located in more than one town in this
72 state for three or more months preceding the assessment day in any
73 year, such vehicle shall be set in the list of the town where it is located
74 for the three months or more in [such] the assessment year nearest to
75 such assessment day, and (ii) if such vehicle is not located in any town
76 for three or more of the months preceding the assessment day in any
77 year, such vehicle shall be set in the list of the town in this state where
78 such vehicle [is located on such assessment day] most frequently
79 leaves from and returns to, or remains, during the course of such
80 assessment year.

81 (5) The owner of a motor vehicle subject to taxation in accordance
82 with the provisions of subdivision (4) of this subsection in a town other

83 than the town in which such owner resides may register such vehicle
84 in the town in which such vehicle is subject to taxation.

85 (6) Information concerning any vehicle subject to taxation in a town
86 other than the town in which it is registered may be included on any
87 declaration or report filed pursuant to section 12-41, 12-43 or 12-57a. If
88 a motor vehicle or snowmobile is registered in a town in which it is not
89 subject to taxation, pursuant to the provisions of subdivision (4) of this
90 section, the assessor of the town in which such vehicle is subject to
91 taxation shall notify the assessor of the town in which such vehicle is
92 registered of the name and address of the owner of such motor vehicle
93 or snowmobile, the vehicle identification number and the town in
94 which such vehicle is subject to taxation. The assessor of the town in
95 which said vehicle is registered and the assessor of the town in which
96 said vehicle is subject to taxation shall cooperate in administering the
97 provisions of this section concerning the listing of such vehicle for
98 property tax purposes."