



Substitute House Bill No. 5482

Special Act No. 10-8

AN ACT EXTENDING THE DEADLINE FOR CERTAIN TAX CREDITS AND EXEMPTIONS.

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

Section 1. (*Effective from passage*) Notwithstanding the provisions of subdivisions (59) and (60) of section 12-81 of the general statutes, any person otherwise eligible for a 2007 grand list exemption or a 2008 grand list exemption pursuant to said subdivisions (59) and (60) in the city of Bridgeport, except that such person failed to file the required exemption applications within the time period prescribed, shall be regarded as having filed said applications in a timely manner if such person files said applications not later than thirty days after the effective date of this section and pays the late filing fees pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of the real and personal property included in such applications, the assessor shall approve the exemptions for such property. If taxes have been paid on the property for which such exemptions are approved, the city of Bridgeport shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the applications had been filed in a timely manner. Notwithstanding the provisions of section 32-9s of the general statutes, the assessor of the city of Bridgeport may submit such approved exemption applications

Substitute House Bill No. 5482

to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemptions. Subject to the secretary's review and approval of such exemptions, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of said section 32-9s.

Sec. 2. (*Effective from passage*) Notwithstanding the provisions of section 12-89 of the general statutes, any person otherwise eligible for a 2007 grand list exemption and a 2008 grand list exemption, pursuant to subdivision (58) of section 12-81 of the general statutes, in the city of Middletown, except that such person failed to file the required exemption applications within the time periods prescribed, shall be regarded as having filed said applications in a timely manner if such person files said applications not later than thirty days after the effective date of this section. Upon confirmation of the receipt of such applications and verification of the exemption eligibility of the property included in such applications, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemptions are approved, the city of Middletown shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the applications had been filed in a timely manner.

Sec. 3. (*Effective from passage*) Notwithstanding the provisions of subsection (k) of section 12-632 of the general statutes, the Commissioner of Revenue Services shall approve funding under chapter 228a of the general statutes in excess of one hundred fifty thousand dollars for an organization conducting programs that have been approved, pursuant to said section 12-632, by the city of Hartford and the Department of Revenue Services for the 2009 income year.

Sec. 4. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general

Substitute House Bill No. 5482

statutes, any person otherwise eligible for a 2008 grand list exemption pursuant to said subdivision (72) in the City of New Britain, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the City of New Britain shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the City of New Britain may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 5. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2009 grand list exemption pursuant to said subdivision (72) in the town of Milford, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes.

Substitute House Bill No. 5482

Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Milford shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (c) of section 12-94b of the general statutes and section 12-94e of the general statutes, the assessor of the town of Milford may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 6. (*Effective from passage*) Notwithstanding the provisions of sections 12-632 and 12-633 of the general statutes, a business firm that applied for a tax credit under chapter 228a of the general statutes during the calendar year 2009, and received approval from the Department of Revenue Services for such credit, may take such credit for the income year commencing during 2009, provided such firm establishes, to the satisfaction of said department, that the donation was made to the program on or before June 30, 2010.

Sec. 7. (*Effective from passage*) Notwithstanding the time limit set forth in subsection (d) of section 12-120b of the general statutes, any person in the city of Danbury who failed to file a written request for a reconsideration of the decision by the Secretary of the Office of Policy and Management to modify or deny an exemption granted by the assessor of said city, under the provisions of subdivision (72) of section 12-81 of the general statutes, for the assessment year commencing

Substitute House Bill No. 5482

October 1, 2007, may file a request for such reconsideration provided (1) such request is filed not later than thirty days after the effective date of this section, and (2) is accompanied by all documentation and information specified in the secretary's letter of modification or denial dated March 10, 2010. Said secretary shall, not later than thirty days following receipt of such person's request and the required supporting documentation and information, reconsider the decision to modify or deny said exemption, and shall send a written determination with respect to such decision to such person. If aggrieved by the secretary's determination, such person may request a hearing before said secretary, in accordance with the provisions of said subdivision (d) of section 12-120b of the general statutes. If said secretary determines that such person is eligible for the exemption claimed for the assessment year commencing October 1, 2007, under the provisions of subdivision (72) of section 12-81 of the general statutes, said secretary shall notify such person and the assessor of the city of Danbury of such approval and shall include reimbursement with respect thereto in the next certification said secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes. If taxes have been paid on the machinery and equipment for which such exemption is approved by said secretary, the city of Danbury shall reimburse the person who made such payment in an amount equal to the reimbursement issued by the Treasurer with respect to such exempt machinery and equipment.

Sec. 8. (*Effective from passage*) Notwithstanding the provisions of subdivisions (59) and (60) of section 12-81 of the general statutes, any person otherwise eligible for a 2009 grand list exemption pursuant to subdivisions (59) and (60) of said section 12-81 in the town of Seymour, except that such person failed to file the required exemption applications within the time period prescribed, shall be regarded as having filed said applications in a timely manner if such person files said applications not later than thirty days after the effective date of

Substitute House Bill No. 5482

this section and pays the late filing fees pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of the real and personal property included in such applications, the assessor shall approve the exemptions for such property. If taxes have been paid on the property for which such exemptions are approved, the town of Seymour shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the applications had been filed in a timely manner. Notwithstanding the provisions of section 32-9s of the general statutes, the assessor of the town of Seymour may submit such approved exemption applications to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemptions. Subject to the secretary's review and approval of such exemptions, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of said section 32-9s.

Approved June 7, 2010