Senate

General Assembly

File No. 541

February Session, 2010

Substitute Senate Bill No. 212

Senate, April 14, 2010

The Committee on Finance, Revenue and Bonding reported through SEN. DAILY of the 33rd Dist., Chairperson of the Committee on the part of the Senate, that the substitute bill ought to pass.

AN ACT CLARIFYING THAT THE MOTOR VEHICLE TAX EXEMPTION FOR MEMBERS OF THE ARMED FORCES APPLIES TO VEHICLES JOINTLY OWNED WITH A SPOUSE.

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

Section 1. Subparagraph (a) of subdivision (53) of section 12-81 of the 2010 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to assessment years commencing on or after October 1, 2009*):

(53) (a) One motor vehicle belonging to, leased to or held in trust for, any member of the United States armed forces, <u>either solely or jointly with such member's spouse,</u> if such motor vehicle is garaged inside or outside the state;

This act shall take effect as follows and shall amend the following sections:

Section 1	*from passage and applicable to assessment years commencing on or after October 1, 2009*	12-81(53)(a)

VA *Joint Favorable Subst. C/R* FIN

FIN *Joint Favorable*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 11 $	FY 12 $
Various Municipalities	Grand List Loss	Minimal	Minimal

Explanation

The bill clarifies that the existing motor vehicle property tax exemption to which service members are entitled applies to a vehicle whether owned solely by the service member or jointly with a spouse. This results in a grand list loss which is anticipated to be minimal as it codifies current practice for the majority of municipalities in the state.

The Out Years

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.

OLR Bill Analysis
sSB 212

AN ACT CLARIFYING THAT THE MOTOR VEHICLE TAX EXEMPTION FOR MEMBERS OF THE ARMED FORCES APPLIES TO VEHICLES JOINTLY OWNED WITH A SPOUSE.

SUMMARY:

This bill specifies that the existing motor vehicle property tax exemption for members of the armed forces applies to a vehicle whether owned solely by a service member or jointly with his or her spouse.

By law, service members are entitled to a property tax exemption for one motor vehicle, garaged inside or outside of Connecticut, belonging to, leased by, or held in trust for them. Existing law outlines the procedure for filing the property tax claim.

EFFECTIVE DATE: Upon passage and applicable to assessment years commencing on or after October 1, 2009.

COMMITTEE ACTION

Select Committee on Veterans' Affairs

Joint Favorable Substitute Change of Reference
Yea 9 Nay 0 (03/02/2010)

Finance, Revenue and Bonding Committee

Joint Favorable
Yea 55 Nay 0 (04/05/2010)