



General Assembly

February Session, 2010

**Raised Bill No. 5482**

LCO No. 2087

\*02087\_\_\_\_\_FIN\*

Referred to Committee on Finance, Revenue and Bonding

Introduced by:  
(FIN)

**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:

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

17 applications had been filed in a timely manner. Notwithstanding the  
18 provisions of section 32-9s of the general statutes, the assessor of the  
19 city of Bridgeport may submit such approved exemption applications  
20 to the Secretary of the Office of Policy and Management together with  
21 a request for reimbursement of the tax loss resulting from such  
22 exemptions. Subject to the secretary's review and approval of such  
23 exemptions, such reimbursement shall be included in the next  
24 certification the secretary makes to the Comptroller under the  
25 provisions of said section 32-9s.

26       Sec. 2. (*Effective from passage*) Notwithstanding the provisions of  
27 section 12-89 of the general statutes, any person otherwise eligible for a  
28 2008 grand list exemption and a 2009 grand list exemption, pursuant to  
29 subdivision (58) of section 12-81 of the general statutes, in the city of  
30 Middletown, except that such person failed to file the required  
31 exemption applications within the time periods prescribed, shall be  
32 regarded as having filed said applications in a timely manner if such  
33 person files said applications not later than thirty days after the  
34 effective date of this section. Upon confirmation of the receipt of such  
35 applications and verification of the exemption eligibility of the  
36 property included in such applications, the assessor shall approve the  
37 exemption for such property. If taxes have been paid on the property  
38 for which such exemptions are approved, the city of Middletown shall  
39 reimburse such person in an amount equal to the amount by which  
40 such taxes exceed the taxes payable if the applications had been filed in  
41 a timely manner.

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

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>from passage</i>	New section

**Statement of Purpose:**

To provide an extension of the filing dates for certain property tax exemptions, and provide a one-time exemption, allowing credits in an amount greater than one hundred fifty thousand dollars to be awarded under the Neighborhood Assistance Program.

*[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.]*