



General Assembly

Amendment

February Session, 2010

LCO No. 3798

SB0021203798SR0

Offered by:

SEN. KANE, 32nd Dist.

SEN. FASANO, 34th Dist.

SEN. GUGLIELMO, 35th Dist.

To: Subst. Senate Bill No. 212

File No. 541

Cal. No. 387

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

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

3 "Sec. 501. Section 12-93 of the general statutes is repealed and the
4 following is substituted in lieu thereof (*Effective October 1, 2010*):

5 Any person who claims an exemption from taxation under the
6 provisions of section 12-81 or 12-82 by reason of service in the Army,
7 Navy, Marine Corps, Coast Guard or Air Force of the United States
8 shall give notice to the town clerk of the town in which he or she
9 resides that he or she is entitled to such exemption. Any person who
10 has performed such service may establish his or her right to such
11 exemption by: [exhibiting] (1) Exhibiting to the town clerk an
12 honorable discharge, or a certified copy thereof, from such service,

13 [or,] (2) in the absence of such discharge or copy, by appearing before
14 the assessors for an examination under oath, supported by two
15 affidavits of disinterested persons, showing that the claimant so served
16 and received an honorable discharge or is serving, [or,] (3) in the
17 absence of such discharge or copy, which absence has occurred as a
18 result of the destruction of such discharge or copy by fire or other
19 natural disaster, and, if the claimant is seventy years of age or older, by
20 submitting to the assessors a notarized statement attesting that he or
21 she was honorably discharged and that his or her discharge papers
22 were destroyed by fire or other natural disaster, (4) if he or she is
23 unable to appear by reason of such service, he or she may establish
24 such right, until such time as he or she appears personally and exhibits
25 his or her discharge or copy, by forwarding to the town clerk annually
26 a written statement, signed by the commanding officer of his or her
27 unit, ship or station or by some other appropriate officer, or (5) where
28 such claimant is currently serving in an active theater of war or
29 hostilities, by the presentation of a notarized statement of a parent,
30 guardian, spouse or legal representative of such claimant, stating that
31 he or she is personally serving and is unable to appear in person by
32 reason of such service, which [statement] statements shall be received
33 before the assessment day of the town wherein the exemption is
34 claimed. The assessors shall report to the town clerk all claims so
35 established. Any person claiming exemption by reason of the service of
36 a relative as a [soldier, sailor, marine or member of the Coast Guard or
37 Air Force] member of the armed forces of the United States may
38 establish his or her right thereto by at least two affidavits of
39 disinterested persons showing the service of such relative, his or her
40 honorable discharge or death in service, and the relationship of the
41 claimant to him or her; and the assessors may further require such
42 person to be examined by them under oath concerning such facts. The
43 town clerk of the town where the honorable discharge, [or] certified
44 copy, [thereof and each] affidavit or notarized statement is originally
45 presented for record shall record such [discharge or certified copy or
46 affidavits thereof] documents in full and shall list the names of such
47 claimants and such service shall be performed by the town clerk

48 without remuneration therefor. Thereafter if any person entitled to
49 such exemption changes his or her legal residence, the town clerk in
50 the town of former residence and in which such honorable discharge
51 or certified copy thereof or any such affidavit or notarized statement in
52 respect to such person was originally presented for record shall, upon
53 request and payment of a fee by such person to said town of former
54 residence in an amount determined by the town treasurer as necessary
55 to cover the cost of such procedure, prepare and mail to the town in
56 which such person resides, a copy of the record of such [discharge or
57 certified copy thereof or affidavits] documents, or he or she may
58 establish his or her right to such exemption in the town in which he or
59 she resides by exhibiting to the town clerk thereof the original
60 discharge or a certified copy thereof or such affidavits or notarized
61 statements. Said clerk shall take therefrom sufficient data to satisfy the
62 exemption requirements of the general statutes and shall record the
63 same and shall note the town where the original complete recording of
64 [discharge papers was] such documents was made. No board of
65 assessors or board of assessment appeals or other official shall allow
66 any such claim for exemption unless evidence as herein specified has
67 been filed in the office of the town clerk, provided, if any claim for
68 exemption has been allowed by any board of assessors or board of
69 assessment appeals prior to July 1, 1923, the provisions of this section
70 shall not apply to such claim. Each claim granted prior to July 1, 1923,
71 shall be recorded with those presented subsequent thereto, and a list of
72 such names, alphabetically arranged, shall be furnished to the
73 assessors by the town clerk."