



**Substitute House Bill No. 6292**

**Public Act No. 11-1**

**AN ACT CONCERNING THE PAYMENT OF PERSONAL PROPERTY TAXES BY CERTAIN TELECOMMUNICATIONS COMPANIES.**

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

Section 1. (NEW) (*Effective from passage*) (a) For purposes of this section, "taxpayer" means any person that provides mobile telecommunications service and is subject to taxation for personal property as provided in subsection (g) of section 12-80a of the general statutes. Each such taxpayer shall pay personal property tax in accordance with the provisions of this section.

(b) Notwithstanding the provisions of section 7-383 of the general statutes, for the assessment year commencing October 1, 2010, any municipal tax collector may mail or deliver, in accordance with the provisions of section 12-130 of the general statutes, a first installment of a tax bill to a taxpayer prior to July 1, 2011. The amount of such first installment shall be equal to fifty per cent of such taxpayer's total assessment for property subject to taxation pursuant to subsection (g) of section 12-80a of the general statutes, multiplied by the mill rate in effect in such municipality for the fiscal year commencing July 1, 2010. The tax collector shall mail or deliver the second installment of such tax bill on or after July 1, 2011. The second installment shall be equal to

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fifty per cent of such taxpayer's total assessment for property subject to taxation pursuant to said subsection (g) of section 12-80a of the general statutes, multiplied by the mill rate in effect in such municipality for the fiscal year commencing July 1, 2011. Any installment of a tax bill mailed or delivered pursuant to this subsection shall be due and payable and collectible as other municipal taxes and subject to the same liens and processes of collection.

(c) For assessment years commencing on or after October 1, 2011, such taxpayer shall be subject to tax collection under the provisions of chapters 203 and 204 of the general statutes that are applicable to all other persons subject to taxation under said chapters.

Signed by Governor in Original April 16, 2011.