



# House of Representatives

General Assembly

**File No. 172**

January Session, 2011

House Bill No. 5256

*House of Representatives, March 23, 2011*

The Committee on Planning and Development reported through REP. GENTILE of the 104th Dist., Chairperson of the Committee on the part of the House, that the bill ought to pass.

## **AN ACT CONCERNING RECEIPT BY ELECTRONIC MAIL OF MUNICIPAL TAX BILLS.**

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

1 Section 1. Subsection (a) of section 12-130 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective*  
3 *October 1, 2011, and applicable to assessment years commencing on or after*  
4 *October 1, 2011*):

5 (a) When any community, authorized to raise money by taxation,  
6 lays a tax, it shall appoint a collector thereof; and the selectmen of  
7 towns, and the committees of other communities, except as otherwise  
8 specially provided by law, shall make out and sign rate bills containing  
9 the proportion which each individual is to pay according to the  
10 assessment list; and any judge of the Superior Court or any justice of  
11 the peace, on their application or that of their successors in office, shall  
12 issue a warrant for the collection of any sums due on such rate bills.  
13 Each collector shall mail or hand to each individual from whom taxes  
14 are due a bill for the amount of taxes for which such individual is

15 liable and shall attach thereto a statement of the year and amount of all  
 16 back taxes for which such individual is liable. In addition, the collector  
 17 shall include with such bill, using one of the following methods (1)  
 18 attachment, (2) enclosure, or (3) printed matter upon the face of the  
 19 bill, a statement of state aid to municipalities which shall be in the  
 20 following form:

21 The (fiscal year) budget for the (city or town) estimates that ...  
 22 Dollars will be received from the state of Connecticut for various state  
 23 financed programs. Without this assistance your (fiscal year) property  
 24 tax would be (herein insert the amount computed in accordance with  
 25 subsection (b) of this section) mills.

26 Failure to send out any such bill or statement shall not invalidate the  
 27 tax. For purposes of this subsection, "mail" includes to send by  
 28 electronic mail, provided an individual from whom taxes are due  
 29 consents in writing to receive a bill and statement electronically.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2011, and applicable to assessment years commencing on or after October 1, 2011</i>	12-130(a)

**PD**      *Joint Favorable*

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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.

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**OFA Fiscal Note**

**State Impact:** None

**Municipal Impact:**

<b>Municipalities</b>	<b>Effect</b>	<b>FY 12 \$</b>	<b>FY 13 \$</b>
Various Municipalities	Savings	Less than \$50,000	Less than \$50,000

**Explanation**

Municipalities choosing to send tax bills and statements by electronic mail will experience savings associated with printing, postage and supplies to the extent that taxpayers consent to receiving the bills and statements electronically.

Potential savings in any given municipality would depend upon the number of their taxpayers, as well as the proportion providing voluntary consent to electronic receipt. Based on average per unit costs of \$1.00 - \$1.50, and an assumed maximum participate rate of fifty percent, savings for the largest cities would not be anticipated to exceed \$50,000.

**The Out Years**

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

**OLR Bill Analysis**

**HB 5256**

***AN ACT CONCERNING RECEIPT BY ELECTRONIC MAIL OF MUNICIPAL TAX BILLS.***

**SUMMARY:**

By law, municipal tax collectors must mail or hand to each person from whom taxes are due a (1) bill for current taxes and (2) statement of the year and amount of any back taxes due. This bill allows them to send the bill and statement by email, as long as the taxpayer consents in writing to receive them electronically.

EFFECTIVE DATE: October 1, 2011, and applicable to assessment years starting on or after October 1, 2011.

**COMMITTEE ACTION**

Planning and Development Committee

Joint Favorable

Yea 20 Nay 0 (03/07/2011)