



House of Representatives

File No. 777

General Assembly

January Session, 2011

(Reprint of File No. 172)

House Bill No. 5256
As Amended by House Amendment
Schedule "A"

Approved by the Legislative Commissioner
May 9, 2011

**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2 repealed and the following is substituted in lieu thereof (*Effective*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. Prior
 30 to sending any such bill or statement by electronic mail, a community
 31 shall provide the public with the appropriate electronic mail address of
 32 the community on the community's Internet web site and shall
 33 establish procedures to ensure that any individual who consents to
 34 receive a bill or statement electronically (1) receives such bill or
 35 statement, and (2) is provided the proper return electronic mail
 36 address of the community sending the bill or statement.

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)

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 12 \$	FY 13 \$
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 participation rate of fifty percent, savings for the largest cities would not be anticipated to exceed \$50,000.

House "A," which specifies conditions that must be met by a municipality that chooses to send tax bills or statements by electronic mail, does not result in a fiscal impact.

The Out Years

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

OLR Bill Analysis**HB 5256 (as amended by House "A")******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:

1. taxpayer consents in writing to receive them electronically;
2. community establishes procedures to ensure that any such taxpayer (a) receives the bill and statement and (b) is provided the community's return email address; and
3. community posts its email address on its website.

*House Amendment "A" adds the provisions requiring the community to (1) establish procedures concerning the emailed tax bills and statements and (2) post its email address on its website.

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

BACKGROUND***Related Bill***

The Finance, Revenue and Bonding Committee favorably reported HB 6559 (File 584) which allows municipal tax collectors to send tax bills by email.

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable

Yea 20 Nay 0 (03/07/2011)