



General Assembly

January Session, 2011

**Committee Bill No. 5256**

LCO No. 2838

\*02838HB05256PD\_\*

Referred to Committee on Planning and Development

Introduced by:  
(PD)

**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2 repealed and the following is substituted in lieu thereof (*Effective*  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)

**Statement of Purpose:**

To reduce costs for municipalities by authorizing tax collectors to send tax bills and statements electronically.

*[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.]*

Co-Sponsors: REP. BETTS, 78th Dist.

H.B. 5256