



General Assembly

Substitute Bill No. 6292

January Session, 2011

* _____HB06292PD_FIN032811_____*

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:

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

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

20 statutes, multiplied by the mill rate in effect in such municipality for
21 the fiscal year commencing July 1, 2011. Any installment of a tax bill
22 mailed or delivered pursuant to this subsection shall be due and
23 payable and collectible as other municipal taxes and subject to the
24 same liens and processes of collection.

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

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section

PD

Joint Favorable Subst. C/R

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