



General Assembly

January Session, 2011

**Proposed Bill No. 80**

LCO No. 282

Referred to Committee on Planning and Development

Introduced by:  
SEN. WELCH, 31st Dist.

**AN ACT CONCERNING A DELINQUENT PROPERTY TAX AMNESTY PROGRAM.**

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

1       That the general statutes be amended to provide that a municipality,  
2       by a vote of its legislative body, may create a delinquent property tax  
3       amnesty program that would forgive interest and penalties on a  
4       delinquent tax when (1) such tax was due during the period  
5       commencing July 1, 2007, and ending July 1, 2010; (2) such tax was on a  
6       one or two-family residence or personal noncommercial property or  
7       automobile and the taxed property continues to be owned by the  
8       delinquent taxpayer; and (3) the entire amount of the delinquent tax,  
9       less penalties and interest, is paid not later than the date sixty days  
10      after the date the legislative body of a municipality votes to participate  
11      in such program, and to further provide that commercial and  
12      industrial properties and properties owned by anyone other than a  
13      natural person shall be ineligible for such amnesty program, and that  
14      properties in foreclosure shall be ineligible unless a natural person  
15      who owns the property will retain ownership of such property at the  
16      end of the foreclosure proceeding.

***Statement of Purpose:***

To authorize municipalities to waive interest and penalties due on certain delinquent property taxes.