



General Assembly

January Session, 2011

Proposed Bill No. 505

LCO No. 1726

Referred to Committee on Planning and Development

Introduced by:
SEN. MCKINNEY, 28th Dist.

**AN ACT CONCERNING THE ASSESSMENT OF NEW
CONSTRUCTION.**

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

- 1 That section 12-53a of the general statutes be amended to clarify
- 2 that, notwithstanding section 12-55(b) of the general statutes or any
- 3 other state or local statute, ordinance, regulation or provision of law,
- 4 no town may perform an interim assessment on new construction or
- 5 impose a tax upon new construction at any point before the date the
- 6 certificate of occupancy is issued or the date on which such new
- 7 construction is first used for the purpose for which same was
- 8 constructed, whichever is the earlier.

Statement of Purpose:

To clarify that towns may not under any circumstances impose taxes on new construction until at least a certificate of occupancy has been issued or the new construction has begun to be used for its intended purpose.