



**Senate Bill No. 861**

**Public Act No. 11-7**

**AN ACT MAKING TECHNICAL REVISIONS TO PLANNING AND DEVELOPMENT STATUTES.**

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

Section 1. Subsection (a) of section 7-148ff of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2011*):

(a) Any municipality that has regulations [preventing] for the prevention and remediation of housing blight under subparagraph (H)(xv) of subdivision (7) of subsection (c) of section 7-148 may, by ordinance adopted by its legislative body on recommendation of its board of finance or equivalent body, provide for a special assessment on housing that is blighted, as defined in such regulations. Such ordinance may authorize a municipality to designate an agent or agents who shall have the right to enter property during reasonable hours for the purpose of remediating blighted conditions, provided such agent or agents shall not enter any dwelling house or other structure.

Sec. 2. Subsection (a) of section 12-80a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2011*):

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(a) Any (1) taxpayer which, prior to January 1, 1990, was subject to tax under chapter 211 with respect to the rendering of telecommunications service and which, on or after January 1, 1990, is subject to tax under chapter 219 for rendering telecommunications service, and (2) other taxpayer that is subject to tax under chapter 219 for rendering telecommunications service and which has elected in the manner specified in this section to have personal property taxed as provided in this section, shall be required to submit to the Commissioner of Revenue Services and the Secretary of the Office of Policy and Management, not later than the thirtieth day of November of each year during which it is subject to tax under chapter 219, a list of all personal property on a town-by-town basis that is owned by such taxpayer in this state on the first day of October of such year and that is used solely and exclusively for rendering telecommunications service, as defined in said chapter 219, including the location of each item of such property and the fair market value thereof, recognizing depreciation of such property to the maximum extent allowed for purposes of the corporation business tax in this state, as certified by the Commissioner of Revenue Services. Each such taxpayer shall also submit [said] such list to each municipality in which such taxpayer owns property, provided the list submitted to a municipality shall contain only the personal property owned by such taxpayer that is located in, or allocated pursuant to this subsection to, [said] such municipality. If the records of a taxpayer subject to the requirements of this subsection do not contain the data necessary to develop the list as required without undue cost, the taxpayer may, for purposes of requirements under this subsection, petition the Commissioner of Revenue Services for approval of an alternate method of determining the value of the plant used solely and exclusively to render telecommunications services, but not including central office or switching equipment of that taxpayer, located in each town in the state. If the commissioner finds that the alternative method proposed results in a reasonable approximation of the value of the property of

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the taxpayer located in each town and used solely and exclusively for rendering telecommunications service, the commissioner shall notify the taxpayer that the proposed alternate method is acceptable and the taxpayer shall be permitted to use the alternate method in developing the list required under this subsection.

Approved May 24, 2011