
OLR Bill Analysis

sSB 518

AN ACT AUTHORIZING ELECTRONIC SIGNATURES ON DECLARATIONS OF PERSONAL PROPERTY.

SUMMARY:

By law, taxpayers must file an annual personal property declaration with municipal assessors for property tax purposes. This bill allows them to electronically file and sign the declaration on a form the assessor provides, as long as the municipality (1) has the technological capability to accept electronic signatures and (2) agrees to accept electronic signatures.

By law, assessors must mail blank declaration forms to nonresident property-owners or the attorney or agent that has custody of the taxpayer's property. The bill allows them to do so electronically, as long as the taxpayer has made a written request to receive the electronic forms. As under current law, the assessors must send the blank declaration form at least 15 days before the filing deadline.

EFFECTIVE DATE: October 1, 2011, and applicable to assessment years beginning on or after that date.

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable Substitute

Yea 20 Nay 0 (03/25/2011)