
OLR Bill Analysis

sHB 5314

AN ACT CONCERNING THE JEOPARDY COLLECTION OF TAXES.

SUMMARY:

This bill changes the process and adds a notice requirement for local tax collectors who take action to collect taxes that are assessed but not yet due (i.e., jeopardy tax collection).

Current law authorizes tax collectors to take immediate action to collect a tax that is assessed but not yet due when they believe payment may be jeopardized by delay. The bill instead requires that they take such action only if they determine, after exercising due diligence, the payment will be delayed. As under current law, the tax collector must use an existing collection method to enforce the payment.

The bill also requires local tax collectors to notify in writing the (1) taxpayer and (2) municipality's chief elected official or chief executive officer when beginning a jeopardy tax collection proceeding. The notice must explain in detail the basis for determining that the tax payment would be jeopardized by a delay.

By law, a taxpayer may protest a jeopardy tax collection by obtaining a stay by posting a bond and appealing to the board of assessment appeals or subsequently to a court.

EFFECTIVE DATE: October 1, 2012, and applicable to assessment years starting on or after that date.

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable

Yea 19 Nay 1 (03/07/2012)

