



General Assembly

**Amendment**

February Session, 2012

LCO No. 3992

**\*HB0515603992HDO\***

Offered by:

REP. GUERRERA, 29<sup>th</sup> Dist.

SEN. DOYLE, 9<sup>th</sup> Dist.

REP. MORIN, 28<sup>th</sup> Dist.

SEN. FONFARA, 1<sup>st</sup> Dist.

To: House Bill No. 5156

File No. 14

Cal. No. 58

**"AN ACT REQUIRING A STUDY OF THE WAYS IN WHICH MUNICIPALITIES MAY PROVIDE PROPERTY TAX RELIEF."**

1 After the last section, add the following and renumber sections and  
2 internal references accordingly:

3 "Sec. 501. Section 12-81 of the general statutes is amended by adding  
4 subdivision (78) as follows (*Effective October 1, 2012, and applicable to*  
5 *assessment years commencing on or after said date*):

6 (NEW) (78) Subject to the provisions of section 12-88, as amended  
7 by this act, property owned by or held in trust for, any domestic  
8 fraternal society, order or association operating under the lodge  
9 system, the net earnings of which are devoted exclusively to religious,  
10 charitable, scientific, literary, educational or fraternal purposes.

11 Sec. 502. Section 12-88 of the general statutes is repealed and the  
12 following is substituted in lieu thereof (*Effective October 1, 2012*):

13 Real property belonging to, or held in trust for, any organization  
 14 mentioned in subdivision (7), (10), (11), (13), (14), (15), (16), [or] (18) or  
 15 (78) of section 12-81, as amended by this act, which real property is so  
 16 held for one or more of the purposes stated in the applicable  
 17 subdivision, and from which real property no rents, profits or income  
 18 are derived, shall be exempt from taxation though not in actual use  
 19 therefor by reason of the absence of suitable buildings and  
 20 improvements thereon, if the construction of such buildings or  
 21 improvements is in progress. The real property belonging to, or held in  
 22 trust for, any such organization, not used exclusively for carrying out  
 23 one or more of such purposes but leased, rented or otherwise used for  
 24 other purposes, shall not be exempt. If a portion only of any lot or  
 25 building belonging to, or held in trust for, any such organization is  
 26 used exclusively for carrying out one or more of such purposes, such  
 27 lot or building shall be so exempt only to the extent of the portion so  
 28 used and the remaining portion shall be subject to taxation."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>October 1, 2012, and applicable to assessment years commencing on or after said date</i>	12-81
Sec. 502	<i>October 1, 2012</i>	12-88