



General Assembly

**Substitute Bill No. 5102**

January Session, 2013



**AN ACT PROVIDING AN EXEMPTION FROM PROPERTY TAX FOR MOTOR VEHICLES.**

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

1 Section 1. Section 12-81 of the general statutes is amended by adding  
2 subdivision (78) as follows (*Effective October 1, 2013*):

3 (NEW) (78) (A) On and after July 1, 2019, an eligible vehicle  
4 belonging to any person who is an owner or a lessee of such eligible  
5 vehicle, provided this exemption shall apply to the net assessed value  
6 of such eligible vehicle up to a maximum value of twenty thousand  
7 dollars;

8 (B) For purposes of this subdivision, "eligible vehicle" means a car,  
9 light duty truck, pick-up truck or motorcycle identified on a list the  
10 Commissioner of Motor Vehicles provides to the assessor of each town  
11 pursuant to section 14-163; "lessee" means a person who leases an  
12 eligible vehicle for a period of not less than one year, from a lessor who  
13 is a licensee under section 14-15, pursuant to a written lease agreement  
14 that assigns responsibility for the payment of any property tax for the  
15 eligible vehicle to such lessee, regardless of whether a charge for such  
16 tax is separately stated in said agreement or on a bill or invoice that  
17 may be rendered to the lessee by either a taxing jurisdiction or the  
18 lessor; "net assessed value" means the valuation of an eligible vehicle

19 for purposes of assessment, less the total of all property tax exemptions  
20 for which the owner of such eligible vehicle qualifies; and "person"  
21 means a natural person.

This act shall take effect as follows and shall amend the following sections:		
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Section 1	<i>October 1, 2013</i>	12-81
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**FIN**      *Joint Favorable Subst.*