



General Assembly

January Session, 2013

**Proposed Bill No. 5103**

LCO No. 342

Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
REP. DAVIS C., 57th Dist.

**AN ACT CONCERNING THE PROPERTY TAXATION OF ALL-TERRAIN VEHICLES.**

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

- 1 That chapter 203 of the general statutes be amended to exempt all-
- 2 terrain vehicles from property tax when the taxing municipality does
- 3 not provide an area to operate all-terrain vehicles within the
- 4 municipality.

**Statement of Purpose:**

To exempt ATVs from property tax under certain situations.