



General Assembly

January Session, 2013

**Amendment**

LCO No. 8931

**\*SB0105508931SD0\***

Offered by:  
SEN. FONFARA, 1<sup>st</sup> Dist.

To: Subst. Senate Bill No. 1055      File No. 583      Cal. No. 427

**"AN ACT CONCERNING THE ORDER OF TAX CREDITS FOR THE INSURANCE PREMIUMS TAX, A CONSOLIDATION OF TAX CREDITS FOR LAND DONATIONS, AMENDMENTS TO THE ENTERTAINMENT INDUSTRY INFRASTRUCTURE AND THE JOB EXPANSION TAX CREDITS, A STUDY OF THE INCOME TAX AND THE REPEAL OF CERTAIN TAX CREDITS."**

1      Strike everything after the enacting clause and substitute the  
2      following in lieu thereof:

3      "Section 1. Subsection (b) of section 12-692 of the general statutes is  
4      repealed and the following is substituted in lieu thereof (*Effective July*  
5      *1, 2013*):

6      (b) There is hereby imposed a [three] four per cent surcharge on  
7      each passenger motor vehicle or rental truck rented within the state by  
8      a rental company to a lessee for a period of less than thirty-one days.  
9      The rental surcharge shall be imposed on the total amount the rental  
10     company charges the lessee for the rental of a motor vehicle. Such

11 surcharge shall be in addition to any tax otherwise applicable to any  
12 such transaction and shall be includable in the measure of the sales  
13 and use taxes imposed under chapter 219.

14 Sec. 2. (NEW) (*Effective July 1, 2013, and applicable to assessment years*  
15 *commencing on and after October 1, 2013*) Notwithstanding any provision  
16 of the general statutes, any municipal charter, any special act or any  
17 home rule ordinance, any municipality may, by ordinance, provide for  
18 the assessment of a commercial property based upon the net profits  
19 from the previous calendar year of the business or businesses  
20 occupying such commercial property. Such ordinance shall be  
21 designed to promote the municipality's business sector by providing  
22 such assessment method for commercial properties that are totally or  
23 partially vacant, or to enable commercial properties to lease space to  
24 new or expanding businesses. A municipality that adopts such  
25 assessment method shall include in the ordinance adopting such  
26 assessment method (1) a description of commercial properties that are  
27 eligible for such assessment method, (2) a requirement that all parties  
28 affected by the use of such assessment method, including the owner or  
29 owners of the commercial property, the business or businesses  
30 occupying such property and the municipality, agree to the use of such  
31 assessment method, (3) a description of how the rate of assessment for  
32 such commercial properties will be determined, based upon such net  
33 profits, (4) provision for an application process, including  
34 documentation required from the owner of a commercial property to  
35 demonstrate the benefits to the municipality and such commercial  
36 property of such assessment method, and (5) provision for the phase-  
37 out of such assessment method on individual commercial properties,  
38 so such properties may be returned to the assessment method  
39 otherwise required by chapter 203 of the general statutes."

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2013	12-692(b)

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Sec. 2	<i>July 1, 2013, and applicable to assessment years commencing on and after October 1, 2013</i>	New section
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