



General Assembly

February Session, 2014

***Raised Bill No. 116***

LCO No. 362



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
(PD)

***AN ACT CONCERNING PERSONAL PROPERTY TAX RELIEF FOR  
BUSINESSES AFFECTED BY MAJOR CONSTRUCTION ACTIVITIES.***

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

1 Section 1. (NEW) (*Effective October 1, 2014, and applicable to assessment*  
2 *years commencing on or after said date*) Any municipality may, upon  
3 approval by its legislative body or, in any town in which the legislative  
4 body is a town meeting, by the board of selectmen, abate the property  
5 taxes due for any tax year with respect to the personal property of any  
6 business affected by a major construction activity during the calendar  
7 year immediately preceding the beginning of the tax year for which  
8 such taxes are due. Application for such abatement shall be made not  
9 later than thirty days preceding the tax due date for such tax year,  
10 except that, if the amount of such taxes has not been determined on  
11 such date, such application shall be made not later than ten days  
12 following determination of the amount of such taxes. For purposes of  
13 this section, "major construction activity" means any sewer project,  
14 water supply system improvement, construction or repair project or  
15 road improvement, construction or repair project that has interrupted  
16 the normal operation of the business for six consecutive months or

17 longer.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2014, and applicable to assessment years commencing on or after said date</i>	New section

**Statement of Purpose:**

To authorize municipalities to abate personal property taxes due from a business whose normal activities have been interrupted as a result of a major construction activity.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*