



General Assembly

Raised Bill No. 116

February Session, 2014

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

