



Substitute House Bill No. 7060

Public Act No. 15-184

AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN TAX EXEMPTIONS, THE EXTENSION OF CERTAIN TAX CREDITS AND DEVELOPMENT PROGRAMS, EXEMPTIONS FROM CERTAIN FINANCIAL ASSISTANCE AND ADMISSIONS TAX REQUIREMENTS, AND VALIDATIONS.

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

Section 1. (*Effective July 1, 2015*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2014 grand list exemption pursuant to said subdivision (72) in the town of Durham, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Durham shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner.

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Sec. 2. (*Effective July 1, 2015*) Notwithstanding the provisions of subparagraph (A) of subdivision (7) of section 12-81 of the general statutes and section 12-87a of the general statutes, any person otherwise eligible for a 2013 grand list exemption for all or part of the assessment year pursuant to said subdivision (7) in the town of North Branford, except that such person failed to file the required statement within the time period prescribed, shall be regarded as having filed such statement in a timely manner if such person files such statement not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-87a of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of such property, the assessor shall approve the exemption for such property. If taxes, interest or penalties have been paid on the property for which such exemption is approved, the town of North Branford shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the statement had been filed in a timely manner.

Sec. 3. (*Effective July 1, 2015*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2014 grand list exemption pursuant to said subdivision (72) in the town of Windsor, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Windsor shall reimburse such person in an amount equal to the amount by which such taxes exceed

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the taxes payable if the application had been filed in a timely manner.

Sec. 4. (*Effective July 1, 2015*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2013 or a 2014 grand list exemption pursuant to said subdivision (72) in the city of New Haven, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the city of New Haven shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner.

Sec. 5. (*Effective July 1, 2015*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2013 grand list exemption pursuant to said subdivision (76) in the city of New Haven, except that such person failed to file the required personal property declarations within the time period prescribed, shall be regarded as having filed such declarations in a timely manner if such person files such declarations not later than thirty days after the effective date of this section. Upon verification of the exemption eligibility of the machinery and equipment included in such declarations, the assessor shall approve the exemptions for such property. If taxes have been paid on the property for which such exemptions are approved, the city of New Haven shall reimburse such person in an amount equal to the amount

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by which such taxes exceed the taxes payable if the declarations had been filed in a timely manner.

Sec. 6. (*Effective July 1, 2015*) Notwithstanding the provisions of subparagraph (B) of subdivision (74) of section 12-81 of the general statutes, any person otherwise eligible for a 2014 grand list exemption pursuant to said subdivision (74) in the city of Hartford, except that such person failed to file the required exemption applications within the time period prescribed, shall be regarded as having filed said applications in a timely manner if such person files said applications not later than thirty days after the effective date of this section and pays the late filing fees pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of the vehicle included in such applications, the assessor shall approve the exemptions for such property. If taxes have been paid on the property for which such exemptions are approved, the city of Hartford shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the applications had been filed in a timely manner.

Sec. 7. Section 12-63h of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) The Secretary of the Office of Policy and Management shall establish a pilot program in up to three municipalities whereby the selected municipalities shall develop a plan for implementation of land value taxation that (1) classifies real estate included in the taxable grand list as (A) land or land exclusive of buildings, or (B) buildings on land; and (2) establishes a different mill rate for property tax purposes for each class, provided the higher mill rate shall apply to land or land exclusive of buildings. The different mill rates for taxable real estate in each class shall not be applicable to any property for which a grant is payable under section 12-19a or 12-20a.

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(b) The secretary shall establish an application procedure and any other criteria for the program and shall send a copy of such application procedure and any other criteria to the joint standing committee of the General Assembly having cognizance of matters relating to planning and development. The secretary shall not select a municipality for the pilot program unless the legislative body of the municipality has approved the application. The secretary shall send a notice of selection for the pilot program to the chief executive officer of the municipality and to the joint standing committee of the General Assembly having cognizance of matters relating to planning and development.

(c) After receipt of the notice of selection provided by the Secretary of the Office of Policy and Management pursuant to subsection (b) of this section, the chief elected official of such municipality shall appoint a committee consisting of (1) a representative of the legislative body of the municipality or where the legislative body is the town meeting, a representative of the board of selectmen; (2) a representative from the business community; (3) a land use attorney; and (4) relevant taxpayers and stakeholders. Such committee shall prepare a plan for implementation of land value taxation. Such plan shall (A) provide a process for implementation of differentiated tax rates; (B) designate geographic areas of the municipality where the differentiated rates shall be applied; and (C) identify legal and administrative issues affecting the implementation of the plan. The chief executive officer, the chief elected official, the assessor and the tax collector of the municipality shall have an opportunity to review and comment on the plan. On or before December 31, [2014] 2015, and upon approval of the plan by the legislative body, the plan shall be submitted to the joint standing committees of the General Assembly having cognizance of matters relating to planning and development, finance, revenue and bonding and commerce. Any municipality that has previously applied for and participated in the pilot program established pursuant to this section shall be ineligible for subsequent selection to participate in the

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pilot program.

Sec. 8. Section 32-462b of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

In accordance with the provisions of section 32-462, during the period commencing January 1, 2010, and ending June 30, [2015] 2020, any agency, as defined in section 32-462, may provide financial assistance from existing programs to the Steel Point project for the purposes of development and improvements to property in the city of Bridgeport, in said time period, in an aggregate amount not to exceed forty million dollars.

Sec. 9. Subsection (o) of section 2 of public act 05-289, as amended by section 2 of public act 12-144, is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(o) At the option of the city of Bridgeport by vote of the city council of the city of Bridgeport, the district shall be merged into the city of Bridgeport if no bonds are issued by the district not later than [ten] fifteen years after July 1, 2005, or after the bonds authorized by this section are no longer outstanding and any property which is owned by the district shall be distributed to the city of Bridgeport.

Sec. 10. (*Effective July 1, 2015*) The limitations set forth in subdivision (1) of subsection (b) of section 32-462 of the general statutes shall not apply to any financial assistance, as defined in subsection (a) of section 32-462 of the general statutes, awarded to a mixed use development project prior to July 1, 2020, or to fund any infrastructure improvements related to such project, if such project contains at least two hundred thousand square feet of retail and entertainment space within the area of the city of West Haven south of the New England Thruway and east of First Avenue.

Sec. 11. Section 12-541 of the general statutes is repealed and the

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following is substituted in lieu thereof (*Effective July 1, 2015*):

(a) There is hereby imposed a tax of ten per cent of the admission charge to any place of amusement, entertainment or recreation, except that no tax shall be imposed with respect to any admission charge (1) when the admission charge is less than one dollar or, in the case of any motion picture show, when the admission charge is not more than five dollars, (2) when a daily admission charge is imposed which entitles the patron to participate in an athletic or sporting activity, (3) to any event, other than events held at the stadium facility, as defined in section 32-651, if all of the proceeds from the event inure exclusively to an entity which is exempt from federal income tax under the Internal Revenue Code, provided such entity actively engages in and assumes the financial risk associated with the presentation of such event, (4) to any event, other than events held at the stadium facility, as defined in section 32-651, which, in the opinion of the commissioner, is conducted primarily to raise funds for an entity which is exempt from federal income tax under the Internal Revenue Code, provided the commissioner is satisfied that the net profit which inures to such entity from such event will exceed the amount of the admissions tax which, but for this subdivision, would be imposed upon the person making such charge to such event, (5) other than for events held at the stadium facility, as defined in section 32-651, paid by centers of service for elderly persons, as described in subdivision (d) of section 17a-310, (6) to any production featuring live performances by actors or musicians presented at Gateway's Candlewood Playhouse, Ocean Beach Park or any nonprofit theater or playhouse in the state, provided such theater or playhouse possesses evidence confirming exemption from federal tax under Section 501 of the Internal Revenue Code, (7) to any carnival or amusement ride, (8) to any interscholastic athletic event held at the stadium facility, as defined in section 32-651, (9) if the admission charge would have been subject to tax under the provisions of section 12-542 of the general statutes, revision of 1958, revised to January 1,

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1999, [or] (10) to any event at (A) the XL Center in Hartford, or (B) the Webster Bank Arena in Bridgeport, or (11) from July 1, 2015, to June 30, 2017, to any athletic event presented by a member team of the Atlantic League of Professional Baseball at the Ballpark at Harbor Yard in Bridgeport. On and after July 1, 2000, the tax imposed under this section on any motion picture show shall be eight per cent of the admission charge and, on and after July 1, 2001, the tax imposed on any such motion picture show shall be six per cent of such charge.

(b) The tax shall be imposed upon the person making such charge and reimbursement for the tax shall be collected by such person from the purchase. Such reimbursement, termed "tax", shall be paid by the purchaser to the person making the admission charge. Such tax, when added to the admission charge, shall be a debt from the purchaser to the person making the admission charge and shall be recoverable at law. The amount of tax reimbursement, when so collected, shall be deemed to be a special fund in trust for the state of Connecticut.

Sec. 12. (*Effective from passage*) Any and all actions of the registrars of voters of the town of Bozrah, or the deputy, assistant or special assistant registrars of voters of the town of Bozrah, taken between January 7, 2015, and the effective date of this section, otherwise valid except that the registrars of voters or deputy, assistant or special assistant registrars of voters performing such actions were not properly appointed pursuant to section 9-192 of the general statutes, are validated.

Approved July 2, 2015