



General Assembly

January Session, 2015

Proposed Bill No. 5206

LCO No. 344



Referred to Committee on JUDICIARY

Introduced by:
REP. CAMILLO, 151st Dist.

AN ACT CONCERNING THE COLLECTION OF PAST DUE TAXES.

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

- 1 That section 12-164 of the general statutes be amended to provide
- 2 that: (1) No payment of taxes shall be enforced by any collector or
- 3 other proper officer against any person against which they are
- 4 respectively levied except within five years after the due date of the
- 5 tax; and (2) such collector or proper officer shall provide not less than
- 6 thirty days' notice to such person when seeking payment of the tax
- 7 more than two years after the due date of the tax.

Statement of Purpose:

To establish a five-year period for the collection of past due taxes and to require that thirty days' advance notice be provided to a taxpayer when collecting taxes that are more than two years past due.