



General Assembly

Substitute Bill No. 7060

January Session, 2015



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

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

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

17 Sec. 2. (*Effective from passage*) Notwithstanding the provisions of

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

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

50 Sec. 4. Section 12-63h of the general statutes is repealed and the

51 following is substituted in lieu thereof (*Effective from passage*):

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

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

72 (c) After receipt of the notice of selection provided by the Secretary
73 of the Office of Policy and Management pursuant to subsection (b) of
74 this section, the chief elected official of such municipality shall appoint
75 a committee consisting of (1) a representative of the legislative body of
76 the municipality or where the legislative body is the town meeting, a
77 representative of the board of selectmen; (2) a representative from the
78 business community; (3) a land use attorney; and (4) relevant
79 taxpayers and stakeholders. Such committee shall prepare a plan for
80 implementation of land value taxation. Such plan shall (A) provide a
81 process for implementation of differentiated tax rates; (B) designate
82 geographic areas of the municipality where the differentiated rates
83 shall be applied; and (C) identify legal and administrative issues

84 affecting the implementation of the plan. The chief executive officer,
85 the chief elected official, the assessor and the tax collector of the
86 municipality shall have an opportunity to review and comment on the
87 plan. On or before December 31, [2014] 2015, and upon approval of the
88 plan by the legislative body, the plan shall be submitted to the joint
89 standing committees of the General Assembly having cognizance of
90 matters relating to planning and development, finance, revenue and
91 bonding and commerce.

92 Sec. 5. Section 32-462b of the general statutes is repealed and the
93 following is substituted in lieu thereof (*Effective from passage*):

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

101 Sec. 6. Subsection (o) of section 2 of public act 05-289, as amended
102 by section 2 of public act 12-144, is amended to read as follows
103 (*Effective from passage*):

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

110 Sec. 7. (*Effective July 1, 2015*) The limitations set forth in subdivision
111 (1) of subsection (b) of section 32-462 of the general statutes shall not
112 apply to any financial assistance, as defined in subsection (a) of section
113 32-462 of the general statutes, awarded to a mixed use development
114 project prior to July 1, 2020, to fund any infrastructure improvements

115 related to such project, if such project contains at least two hundred
116 thousand square feet of retail and entertainment space within the area
117 of the city of West Haven south of the New England Thruway and east
118 of First Avenue.

119 Sec. 8. Section 12-541 of the general statutes is repealed and the
120 following is substituted in lieu thereof (*Effective July 1, 2015*):

121 (a) There is hereby imposed a tax of ten per cent of the admission
122 charge to any place of amusement, entertainment or recreation, except
123 that no tax shall be imposed with respect to any admission charge (1)
124 when the admission charge is less than one dollar or, in the case of any
125 motion picture show, when the admission charge is not more than five
126 dollars, (2) when a daily admission charge is imposed which entitles
127 the patron to participate in an athletic or sporting activity, (3) to any
128 event, other than events held at the stadium facility, as defined in
129 section 32-651, if all of the proceeds from the event inure exclusively to
130 an entity which is exempt from federal income tax under the Internal
131 Revenue Code, provided such entity actively engages in and assumes
132 the financial risk associated with the presentation of such event, (4) to
133 any event, other than events held at the stadium facility, as defined in
134 section 32-651, which, in the opinion of the commissioner, is conducted
135 primarily to raise funds for an entity which is exempt from federal
136 income tax under the Internal Revenue Code, provided the
137 commissioner is satisfied that the net profit which inures to such entity
138 from such event will exceed the amount of the admissions tax which,
139 but for this subdivision, would be imposed upon the person making
140 such charge to such event, (5) other than for events held at the stadium
141 facility, as defined in section 32-651, paid by centers of service for
142 elderly persons, as described in subdivision (d) of section 17a-310, (6)
143 to any production featuring live performances by actors or musicians
144 presented at Gateway's Candlewood Playhouse, Ocean Beach Park or
145 any nonprofit theater or playhouse in the state, provided such theater
146 or playhouse possesses evidence confirming exemption from federal
147 tax under Section 501 of the Internal Revenue Code, (7) to any carnival

148 or amusement ride, (8) to any interscholastic athletic event held at the
 149 stadium facility, as defined in section 32-651, (9) if the admission
 150 charge would have been subject to tax under the provisions of section
 151 12-542 of the general statutes, revision of 1958, revised to January 1,
 152 1999, [or] (10) to any event at (A) the XL Center in Hartford, or (B) the
 153 Webster Bank Arena in Bridgeport, or (11) from July 1, 2015, to June 30,
 154 2017, to any athletic event presented by a member team of the Atlantic
 155 League of Professional Baseball at the Ballpark at Harbor Yard in
 156 Bridgeport. On and after July 1, 2000, the tax imposed under this
 157 section on any motion picture show shall be eight per cent of the
 158 admission charge and, on and after July 1, 2001, the tax imposed on
 159 any such motion picture show shall be six per cent of such charge.

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

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>from passage</i>	New section
Sec. 4	<i>from passage</i>	12-63h
Sec. 5	<i>from passage</i>	32-462b
Sec. 6	<i>from passage</i>	PA 05-289, Sec. 2(o)
Sec. 7	<i>July 1, 2015</i>	New section
Sec. 8	<i>July 1, 2015</i>	12-541

FIN Joint Favorable Subst.