



General Assembly

**Substitute Bill No. 1**

January Session, 2015



**AN ACT CONCERNING TAX FAIRNESS AND ECONOMIC DEVELOPMENT.**

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

1 Section 1. (NEW) (*Effective July 1, 2016*) (a) For purposes of this  
2 section, "state, municipal or tribal property" means all real property  
3 described in subsection (a) of section 12-19a of the general statutes, and  
4 "college and hospital property" means all real property described in  
5 subsection (a) of section 12-20a of the general statutes, "municipality"  
6 means town, city, borough, consolidated town and city and  
7 consolidated town and borough, and "district" means any district, as  
8 defined in section 7-324, of the general statutes.

9 (b) Notwithstanding the provisions of sections 12-19a and 12-20a of  
10 the general statutes, all funds appropriated for state grants in lieu of  
11 taxes shall be payable to municipalities and districts pursuant to the  
12 provisions of this section. For fiscal years commencing on and after  
13 July 1, 2016, all state grants in lieu of property taxes for state,  
14 municipal or tribal property and college and hospital property shall be  
15 such that each municipality or district shall receive a grant in lieu of  
16 taxes in an amount equal to or more than that paid to the municipality  
17 or district pursuant to sections 12-19a and 12-20a of the general  
18 statutes for the fiscal year commencing July 1, 2014. On or before  
19 January first, annually, the Secretary of the Office of Policy and

20 Management shall determine the amount due, as a state grant in lieu of  
21 taxes, to each municipality and district in this state wherein college  
22 and hospital property is located and to each municipality in this state  
23 wherein state, municipal or tribal property, except that which was  
24 acquired and used for highways and bridges, but not excepting  
25 property acquired and used for highway administration or  
26 maintenance purposes, is located. (1) The grant payable to any  
27 municipality for state, municipal or tribal property under the  
28 provisions of this section in the fiscal year commencing July 1, 2016,  
29 and each fiscal year thereafter shall be equal to the total of:

30 (A) One hundred per cent of the property taxes that would have  
31 been paid with respect to any facility designated by the Commissioner  
32 of Correction, on or before August first of each year, to be a  
33 correctional facility administered under the auspices of the  
34 Department of Correction or a juvenile detention center under  
35 direction of the Department of Children and Families that was used for  
36 incarcerative purposes during the preceding fiscal year. If a list  
37 containing the name and location of such designated facilities and  
38 information concerning their use for purposes of incarceration during  
39 the preceding fiscal year is not available from the Secretary of the State  
40 on August first of any year, the Commissioner of Correction shall, on  
41 said date, certify to the Secretary of the Office of Policy and  
42 Management a list containing such information;

43 (B) One hundred per cent of the property taxes that would have  
44 been paid with respect to that portion of the John Dempsey Hospital  
45 located at The University of Connecticut Health Center in Farmington  
46 that is used as a permanent medical ward for prisoners under the  
47 custody of the Department of Correction. Nothing in this section shall  
48 be construed as designating any portion of The University of  
49 Connecticut Health Center John Dempsey Hospital as a correctional  
50 facility;

51 (C) One hundred per cent of the property taxes that would have  
52 been paid on any land designated within the 1983 Settlement

53 boundary and taken into trust by the federal government for the  
54 Mashantucket Pequot Tribal Nation on or after June 8, 1999;

55 (D) Subject to the provisions of subsection (c) of section 12-19a of the  
56 general statutes, sixty-five per cent of the property taxes that would  
57 have been paid with respect to the buildings and grounds comprising  
58 Connecticut Valley Hospital in Middletown;

59 (E) With respect to any municipality in which more than fifty per  
60 cent of the property is state-owned real property, one hundred per cent  
61 of the property taxes that would have been paid with respect to such  
62 state-owned property;

63 (F) Forty-five per cent of the property taxes that would have been  
64 paid with respect to all municipally owned airports; except for the  
65 exemption applicable to such property, on the assessment list in such  
66 municipality for the assessment date two years prior to the  
67 commencement of the state fiscal year in which such grant is payable.  
68 The grant provided pursuant to this section for any municipally  
69 owned airport shall be paid to any municipality in which the airport is  
70 located, except that the grant applicable to Sikorsky Airport shall be  
71 paid one-half to the town of Stratford and one-half to the city of  
72 Bridgeport;

73 (G) Forty-five per cent of the property taxes that would have been  
74 paid with respect to any land designated within the 1983 Settlement  
75 boundary and taken into trust by the federal government for the  
76 Mashantucket Pequot Tribal Nation prior to June 8, 1999, or taken into  
77 trust by the federal government for the Mohegan Tribe of Indians of  
78 Connecticut, provided the real property subject to this subdivision  
79 shall be the land only, and shall not include the assessed value of any  
80 structures, buildings or other improvements on such land; and

81 (H) Forty-five per cent of the property taxes that would have been  
82 paid with respect to all other state-owned real property.

83 (2) (A) The grant payable to any municipality or district for college

84 and hospital property under the provisions of this section in the fiscal  
85 year commencing July 1, 2016, and each fiscal year thereafter shall be  
86 equal to the total of seventy-seven per cent of the property taxes that,  
87 except for any exemption applicable to any institution of higher  
88 education or general hospital facility under the provisions of section  
89 12-81 of the general statutes, would have been paid with respect to  
90 college and hospital property on the assessment list in such  
91 municipality or district for the assessment date two years prior to the  
92 commencement of the state fiscal year in which such grant is payable;  
93 and

94 (B) Notwithstanding the provisions of subparagraph (A) of this  
95 subdivision, the grant payable to any municipality or district with  
96 respect to a campus of the United States Department of Veterans  
97 Affairs Connecticut Healthcare Systems shall be one hundred per cent.

98 (c) The Secretary of the Office of Policy and Management shall list  
99 municipalities and districts based on the percentage of real property  
100 on the grand list of each municipality that is exempt from property tax  
101 under any provision of the general statutes. Such tax exempt property  
102 shall not include municipally owned property except for municipally  
103 owned airports. Boroughs and districts shall have the same ranking as  
104 the municipality in which such borough or district is located.

105 (d) (1) In the event that the total of grants payable to each  
106 municipality and district in accordance with the provisions of  
107 subsection (b) of this section exceeds the amount appropriated for the  
108 purposes of this section for the fiscal year, (A) the amount of the grant  
109 payable to each municipality in any year for property described in  
110 subparagraphs (A) to (G), inclusive, of subdivision (1) of subsection (b)  
111 of this section and to each municipality or district in any year for  
112 property described in subparagraph (B) of subdivision (2) of  
113 subsection (b) of this section shall be reduced proportionately,  
114 provided no such grant shall be reduced to an amount less than that  
115 received by a municipality or district for such property pursuant to  
116 section 12-19a or 12-20a of the general statutes for the fiscal year

117 commencing July 1, 2014; (B) the amount of the grant payable to each  
118 municipality or district in any year for property described in  
119 subdivision (2) of subsection (b) of this section shall be reduced as  
120 follows, provided no such grant shall be reduced to an amount less  
121 than that received by a municipality or district for such property  
122 pursuant to section 12-20a of the general statutes for the fiscal year  
123 commencing July 1, 2014: (i) The ten municipalities or districts with the  
124 highest percentage of tax exempt property on the list of municipalities  
125 prepared by the secretary pursuant to subsection (c) of this section  
126 shall each receive a grant in lieu of taxes equal to forty-two per cent of  
127 the property taxes that would have been paid to such municipality or  
128 district on college and hospital property; (ii) the next twenty  
129 municipalities or districts with the highest percentage of tax exempt  
130 property on such list shall each receive a grant in lieu of taxes equal to  
131 thirty-seven per cent of the property taxes that would have been paid  
132 to such municipality or district on college and hospital property; and  
133 (iii) all municipalities or districts not included in subparagraphs (B)(i)  
134 and (B)(ii) of this subdivision shall each receive a grant in lieu of taxes  
135 equal to thirty-two per cent of the property taxes that would have been  
136 paid to such municipality or district on college and hospital property;  
137 and (C) the amount of the grant payable to each municipality in any  
138 year for property described in subparagraph (H) of subdivision (1) of  
139 subsection (b) of this section shall be reduced as follows, provided no  
140 such grant shall be reduced to an amount less than that received by a  
141 municipality for such property pursuant to section 12-19a of the  
142 general statutes for the fiscal year commencing July 1, 2014: (i) The ten  
143 municipalities with the highest percentage of tax exempt property on  
144 the list of municipalities prepared by the secretary pursuant to  
145 subsection (c) of this section shall each receive a grant in lieu of taxes  
146 equal to thirty-two per cent of the property taxes that would have been  
147 paid to such municipality for property described in subparagraph (H)  
148 of subdivision (1) of subsection (b) of this section; (ii) the next twenty  
149 municipalities with the highest percentage of tax exempt property on  
150 such list shall each receive a grant in lieu of taxes equal to twenty-eight  
151 per cent of the property taxes that would have been paid to such

152 municipality for property described in subparagraph (H) of  
153 subdivision (1) of subsection (b) of this section; and (iii) all  
154 municipalities not included in subparagraphs (C)(i) and (C)(ii) of  
155 subdivision (1) of this section shall each receive a grant in lieu of taxes  
156 equal to twenty-four per cent of the property taxes that would have  
157 been paid to such municipality for property described in subparagraph  
158 (H) of subdivision (1) of subsection (b) of this section.

159 (2) If the amount appropriated for the purposes of subsection (b) of  
160 this section is less than the total of grants payable to each municipality  
161 and district in accordance with subsection (b) of this section but  
162 exceeds the amount necessary to issue grants to each municipality and  
163 district in an amount equal to that received by each such municipality  
164 or district pursuant to section 12-19a or 12-20a of the general statutes  
165 for the fiscal year commencing July 1, 2014, for property described in  
166 subparagraphs (A) to (G), inclusive, of subdivision (1) and  
167 subparagraph (B) of subdivision (2) of subsection (b) of this section  
168 plus the amount of grants payable pursuant to subparagraphs (B) and  
169 (C) of subdivision (1) of this subsection, then each grant payable to a  
170 municipality or district in accordance with this section shall be  
171 increased proportionately to the amount received by each municipality  
172 or district pursuant to subdivision (1) of this subsection.

173 (e) Notwithstanding the provisions of subsections (a) to (d),  
174 inclusive, of this section, for any municipality receiving payments  
175 under section 15-120ss of the general statutes, property located in such  
176 municipality at Bradley International Airport shall not be included in  
177 the calculation of any state grant in lieu of taxes pursuant to this  
178 section.

179 (f) For purposes of this section, any real property which is owned by  
180 the John Dempsey Hospital Finance Corporation established pursuant  
181 to the provisions of sections 10a-250 to 10a-263, inclusive, of the  
182 general statutes or by one or more subsidiary corporations established  
183 pursuant to subdivision (13) of section 10a-254 of the general statutes  
184 and which is free from taxation pursuant to the provisions of section

185 10a-259 of the general statutes shall be deemed to be state-owned real  
186 property.

187 (g) The Office of Policy and Management shall report, in accordance  
188 with the provisions of section 11-4a of the general statutes, to the joint  
189 standing committee of the General Assembly having cognizance of  
190 matters relating to finance, revenue and bonding, on or before July 1,  
191 2017, and on or before July first annually thereafter until July 1, 2020,  
192 with regard to the grants distributed in accordance with this section,  
193 and shall include in such reports any recommendations for changes in  
194 the grants.

195 Sec. 2. Section 12-19b of the general statutes is repealed and the  
196 following is substituted in lieu thereof (*Effective July 1, 2016*):

197 (a) Not later than April first in any assessment year, any town or  
198 borough to which a grant is payable under the provisions of section  
199 [12-19a] 1 of this act, shall provide the Secretary of the Office of Policy  
200 and Management with the assessed valuation of the real property  
201 eligible therefor as of the first day of October immediately preceding,  
202 adjusted in accordance with any gradual increase in or deferment of  
203 assessed values of real property implemented in accordance with  
204 section 12-62c, which is required for computation of such grant. Any  
205 town which neglects to transmit to the secretary the assessed valuation  
206 as required by this section shall forfeit two hundred fifty dollars to the  
207 state, provided the secretary may waive such forfeiture in accordance  
208 with procedures and standards adopted by regulation in accordance  
209 with chapter 54. Said secretary may on or before the first day of  
210 August of the state fiscal year in which such grant is payable,  
211 reevaluate any such property when, in the secretary's judgment, the  
212 valuation is inaccurate and shall notify such town of such reevaluation  
213 by certified or registered mail. Any town or borough aggrieved by the  
214 action of the secretary under the provisions of this section may, not  
215 later than ten business days following receipt of such notice, appeal to  
216 the secretary for a hearing concerning such reevaluation. Such appeal  
217 shall be in writing and shall include a statement as to the reasons for

218 such appeal. The secretary shall, not later than ten business days  
219 following receipt of such appeal, grant or deny such hearing by  
220 notification in writing, including in the event of a denial, a statement  
221 as to the reasons for such denial. Such notification shall be sent by  
222 certified or registered mail. If any town or borough is aggrieved by the  
223 action of the secretary following such hearing or in denying any such  
224 hearing, the town or borough may not later than ten business days  
225 after receiving such notice, appeal to the superior court for the judicial  
226 district wherein such town is located. Any such appeal shall be  
227 privileged.

228 (b) Notwithstanding the provisions of section [12-19a] 1 of this act  
229 or subsection (a) of this section, there shall be an amount due the  
230 municipality of Voluntown, on or before the thirtieth day of  
231 September, annually, with respect to any state-owned forest, of an  
232 additional sixty thousand dollars, which amount shall be paid from the  
233 annual appropriation, from the General Fund, for reimbursement to  
234 towns for loss of taxes on private tax-exempt property.

235 Sec. 3. Section 12-19c of the general statutes is repealed and the  
236 following is substituted in lieu thereof (*Effective July 1, 2016*):

237 The Secretary of the Office of Policy and Management shall, not  
238 later than September fifteenth, certify to the Comptroller the amount  
239 due each town or borough under the provisions of section [12-19a] 1 of  
240 this act, or under any recomputation occurring prior to said September  
241 fifteenth which may be effected as the result of the provisions of  
242 section 12-19b, as amended by this act, and the Comptroller shall draw  
243 an order on the Treasurer on or before the fifth business day following  
244 September fifteenth and the Treasurer shall pay the amount thereof to  
245 such town on or before the thirtieth day of September following. If any  
246 recomputation is effected as the result of the provisions of section 12-  
247 19b, as amended by this act, on or after the August first following the  
248 date on which the town has provided the assessed valuation in  
249 question, any adjustments to the amount due to any town for the  
250 period for which such adjustments were made shall be made in the

251 next payment the Treasurer shall make to such town pursuant to this  
252 section.

253 Sec. 4. Section 12-20b of the general statutes is repealed and the  
254 following is substituted in lieu thereof (*Effective July 1, 2016*):

255 (a) Not later than April first in each year, any municipality to which  
256 a grant is payable under the provisions of section [12-20a] 1 of this act  
257 shall provide the Secretary of the Office of Policy and Management  
258 with the assessed valuation of the tax-exempt real property as of the  
259 immediately preceding October first, adjusted in accordance with any  
260 gradual increase in or deferment of assessed values of real property  
261 implemented in accordance with section 12-62c, which is required for  
262 computation of such grant. Any municipality which neglects to  
263 transmit to the Secretary of the Office of Policy and Management the  
264 assessed valuation as required by this section shall forfeit two hundred  
265 fifty dollars to the state, provided the secretary may waive such  
266 forfeiture in accordance with procedures and standards adopted by  
267 regulation in accordance with chapter 54. Said secretary may, on or  
268 before the first day of August of the state fiscal year in which such  
269 grant is payable, reevaluate any such property when, in his or her  
270 judgment, the valuation is inaccurate and shall notify such  
271 municipality of such reevaluation. Any municipality aggrieved by the  
272 action of said secretary under the provisions of this section may, not  
273 later than ten business days following receipt of such notice, appeal to  
274 the secretary for a hearing concerning such reevaluation, provided  
275 such appeal shall be in writing and shall include a statement as to the  
276 reasons for such appeal. The secretary shall, not later than ten business  
277 days following receipt of such appeal, grant or deny such hearing by  
278 notification in writing, including in the event of a denial, a statement  
279 as to the reasons for such denial. If any municipality is aggrieved by  
280 the action of the secretary following such hearing or in denying any  
281 such hearing, the municipality may not later than two weeks after such  
282 notice, appeal to the superior court for the judicial district in which the  
283 municipality is located. Any such appeal shall be privileged. Said

284 secretary shall certify to the Comptroller the amount due each  
285 municipality under the provisions of section [12-20a] 1 of this act, or  
286 under any recomputation occurring prior to September fifteenth which  
287 may be effected as the result of the provisions of this section, and the  
288 Comptroller shall draw his or her order on the Treasurer on or before  
289 the fifth business day following September fifteenth and the Treasurer  
290 shall pay the amount thereof to such municipality on or before the  
291 thirtieth day of September following. If any recomputation is effected  
292 as the result of the provisions of this section on or after the January  
293 first following the date on which the municipality has provided the  
294 assessed valuation in question, any adjustments to the amount due to  
295 any municipality for the period for which such adjustments were made  
296 shall be made in the next payment the Treasurer shall make to such  
297 municipality pursuant to this section.

298 (b) Notwithstanding the provisions of section [12-20a] 1 of this act  
299 or subsection (a) of this section, the amount due the municipality of  
300 Branford, on or before the thirtieth day of September, annually, with  
301 respect to the Connecticut Hospice, in Branford, shall be one hundred  
302 thousand dollars, which amount shall be paid from the annual  
303 appropriation, from the General Fund, for reimbursement to towns for  
304 loss of taxes on private tax-exempt property.

305 (c) Notwithstanding the provisions of section [12-20a] 1 of this act or  
306 subsection (a) of this section, the amount due the city of New London,  
307 on or before the thirtieth day of September, annually, with respect to  
308 the United States Coast Guard Academy in New London, shall be one  
309 million dollars, which amount shall be paid from the annual  
310 appropriation, from the General Fund, for reimbursement to towns for  
311 loss of taxes on private tax-exempt property.

312 Sec. 5. Subsection (a) of section 12-63h of the general statutes is  
313 repealed and the following is substituted in lieu thereof (*Effective July*  
314 *1, 2016*):

315 (a) The Secretary of the Office of Policy and Management shall

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

325 Sec. 6. Subsection (b) of section 12-64 of the general statutes is  
326 repealed and the following is substituted in lieu thereof (*Effective July*  
327 *1, 2016*):

328 (b) Except as provided in subsection (c) of this section, any land,  
329 buildings or easement to use air rights belonging to or held in trust for  
330 the state, not used for purposes attributable to functions of the state  
331 government or any other governmental purpose but leased to a person  
332 or organization for use unrelated to any such purpose, exclusive of any  
333 such lease with respect to which a binding agreement is in effect on  
334 June 25, 1985, shall be separately assessed in the name of the lessee and  
335 subject to local taxation annually in the name of the lessee having  
336 immediate right to occupancy of such land or building, by the town  
337 wherein situated as of the assessment day next following the date of  
338 leasing pursuant to section 4b-38, as amended by this act. If such  
339 property or any portion thereof is leased to any organization which, if  
340 the property were owned by or held in trust for such organization,  
341 would not be liable for taxes with respect to such property under any  
342 of the subdivisions of section 12-81, as amended by this act, such  
343 organization shall be entitled to exemption from property taxes as the  
344 lessee under such lease, provided such property is used exclusively for  
345 the purposes of such organization as stated in the applicable  
346 subdivision of [said] section 12-81, as amended by this act, and the  
347 portion of such property so leased to such exempt organization shall  
348 be eligible for a grant in lieu of taxes pursuant to section [12-19a] 1 of

349 this act. Whenever the lessee of such property is required to pay  
350 property taxes to the town in which such property is situated as  
351 provided in this subsection, the assessed valuation of such property  
352 subject to the interest of the lessee shall not be included in the annual  
353 list of assessed values of state-owned real property in such town as  
354 prepared for purposes of state grants in accordance with [said] section  
355 [12-19a] 1 of this act and the amount of grant to such town under [said]  
356 section [12-19a] 1 of this act shall be determined without consideration  
357 of such assessed value.

358 Sec. 7. Subsections (a) to (d), inclusive, of section 3-55j of the general  
359 statutes are repealed and the following is substituted in lieu thereof  
360 (*Effective July 1, 2016*):

361 (a) Twenty million dollars of the moneys available in the  
362 Mashantucket Pequot and Mohegan Fund established by section 3-55i  
363 shall be paid to municipalities eligible for a state grant in lieu of taxes  
364 pursuant to subsection (b) of section [12-19a] 1 of this act in addition to  
365 the grants payable to such municipalities pursuant to section [12-19a] 1  
366 of this act subject to the provisions of subsection (b) of this section.  
367 Such grant shall be [calculated under the provisions of section 12-19a  
368 and shall equal one-third of the additional amount which such  
369 municipalities would be eligible to receive if the total amount available  
370 for distribution were eighty-five million two hundred five thousand  
371 eighty-five dollars and the percentage of reimbursement set forth in  
372 section 12-19a were increased to reflect such amount] equal to that  
373 paid to the municipality pursuant to this section for the fiscal year  
374 commencing July 1, 2014. Any eligible special services district shall  
375 receive a portion of the grant payable under this subsection to the  
376 town in which such district is located. The portion payable to any such  
377 district under this subsection shall be the amount of the grant to the  
378 town under this subsection which results from application of the  
379 district mill rate to exempt property in the district. As used in this  
380 subsection and subsection (c) of this section, "eligible special services  
381 district" means any special services district created by a town charter,

382 having its own governing body and for the assessment year  
383 commencing October 1, 1996, containing fifty per cent or more of the  
384 value of total taxable property within the town in which such district is  
385 located.

386 (b) No municipality shall receive a grant pursuant to subsection (a)  
387 of this section which, when added to the amount of the grant payable  
388 to such municipality pursuant to subsection (b) of section [12-19a] 1 of  
389 this act, would exceed one hundred per cent of the property taxes  
390 which would have been paid with respect to all state-owned real  
391 property, except for the exemption applicable to such property, on the  
392 assessment list in such municipality for the assessment date two years  
393 prior to the commencement of the state fiscal year in which such grants  
394 are payable, except that, notwithstanding the provisions of said  
395 subsection (a), no municipality shall receive a grant pursuant to said  
396 subsection which is less than one thousand six hundred sixty-seven  
397 dollars.

398 (c) Twenty million one hundred twenty-three thousand nine  
399 hundred sixteen dollars of the moneys available in the Mashantucket  
400 Pequot and Mohegan Fund established by section 3-55i shall be paid to  
401 municipalities eligible for a state grant in lieu of taxes pursuant to  
402 subsection (b) of section [12-20a] 1 of this act, in addition to [and in the  
403 same proportion as] the grants payable to such municipalities  
404 pursuant to section [12-20a] 1 of this act, subject to the provisions of  
405 subsection (d) of this section. Such grant shall be equal to that paid to  
406 the municipality pursuant to this section for the fiscal year  
407 commencing July 1, 2014. Any eligible special services district shall  
408 receive a portion of the grant payable under this subsection to the  
409 town in which such district is located. The portion payable to any such  
410 district under this subsection shall be the amount of the grant to the  
411 town under this subsection which results from application of the  
412 district mill rate to exempt property in the district.

413 (d) Notwithstanding the provisions of subsection (c) of this section,  
414 no municipality shall receive a grant pursuant to said subsection

415 which, when added to the amount of the grant payable to such  
416 municipality pursuant to subsection (b) of section [12-20a] 1 of this act,  
417 would exceed one hundred per cent of the property taxes which,  
418 except for any exemption applicable to any private nonprofit  
419 institution of higher education, nonprofit general hospital facility or  
420 freestanding chronic disease hospital under the provisions of section  
421 12-81, as amended by this act, would have been paid with respect to  
422 such exempt real property on the assessment list in such municipality  
423 for the assessment date two years prior to the commencement of the  
424 state fiscal year in which such grants are payable.

425 Sec. 8. Subsection (g) of section 4b-38 of the general statutes is  
426 repealed and the following is substituted in lieu thereof (*Effective July*  
427 *1, 2016*):

428 (g) Notwithstanding the provisions of this section, the board of  
429 trustees of a constituent unit of the state system of higher education  
430 may lease land or buildings, or both, and facilities under the control  
431 and supervision of such board when such land, buildings or facilities  
432 are otherwise not used or needed for use by the constituent unit and  
433 such action seems desirable to produce income or is otherwise in the  
434 public interest, provided the Treasurer has determined that such action  
435 will not affect the status of any tax-exempt obligations issued or to be  
436 issued by the state of Connecticut. Upon executing any such lease, said  
437 board shall forward a copy to the assessor or board of assessors of the  
438 municipality in which the leased property is located. The proceeds  
439 from any lease or rental agreement pursuant to this subsection shall be  
440 retained by the constituent unit. Any land so leased for private use and  
441 the buildings and appurtenances thereon shall be subject to local  
442 assessment and taxation annually in the name of the lessee, assignee or  
443 sublessee, whichever has immediate right to occupancy of such land or  
444 building, by the town wherein situated as of the assessment day of  
445 such town next following the date of leasing. Such land and the  
446 buildings and appurtenances thereon shall not be included as property  
447 of the constituent unit for the purpose of computing a grant in lieu of

448 taxes pursuant to section [12-19a] 1 of this act provided, if such  
449 property is leased to an organization which, if the property were  
450 owned by or held in trust for such organization would not be liable for  
451 taxes with respect to such property under section 12-81, as amended  
452 by this act, such organization shall be entitled to exemption from  
453 property taxes as the lessee under such lease, and the portion of such  
454 property exempted and leased to such organization shall be eligible for  
455 a grant in lieu of taxes pursuant to [said] section [12-19a] 1 of this act.

456 Sec. 9. Section 4b-39 of the general statutes is repealed and the  
457 following is substituted in lieu thereof (*Effective July 1, 2016*):

458 Land, buildings or facilities leased pursuant to section 4b-35 and  
459 section 4b-36 shall be exempt from municipal taxation. The value of  
460 such land, buildings or facilities shall be used for computation of  
461 grants in lieu of taxes pursuant to section [12-19a] 1 of this act.

462 Sec. 10. Section 4b-46 of the general statutes is repealed and the  
463 following is substituted in lieu thereof (*Effective July 1, 2016*):

464 On and after July 1, 1995, any property which is subject to an  
465 agreement entered into by the Commissioner of Administrative  
466 Services for the purchase of such property through a long-term  
467 financing contract shall be exempt from taxation by the municipality in  
468 which such property is located, during the term of such contract. The  
469 assessed valuation of such property shall be included with the  
470 assessed valuation of state-owned land and buildings for purposes of  
471 determining the state grant in lieu of taxes under the provisions of  
472 section [12-19a] 1 of this act.

473 Sec. 11. Section 10a-90 of the general statutes is repealed and the  
474 following is substituted in lieu thereof (*Effective July 1, 2016*):

475 The Board of Trustees for the Connecticut State University System,  
476 with the approval of the Governor and the Secretary of the Office of  
477 Policy and Management, may lease state-owned land under its care,  
478 custody or control to private developers for construction of dormitory

479 buildings, provided such developers agree to lease such buildings to  
480 such board of trustees with an option to purchase and provided  
481 further that any such agreement to lease is subject to the provisions of  
482 section 4b-23, prior to the making of the original lease by the board of  
483 trustees. The plans for such buildings shall be subject to approval of  
484 such board, the Commissioner of Administrative Services and the State  
485 Properties Review Board and such leases shall be for the periods and  
486 upon such terms and conditions as the Commissioner of  
487 Administrative Services determines, and such buildings, while  
488 privately owned, shall be subject to taxation by the town in which they  
489 are located. The Board of Trustees for the Connecticut State University  
490 System may also deed, transfer or lease state-owned land under its  
491 care, custody or control to the State of Connecticut Health and  
492 Educational Facilities Authority for financing or refinancing the  
493 planning, development, acquisition and construction and equipping of  
494 dormitory buildings and student housing facilities and to lease or  
495 sublease such dormitory buildings or student housing facilities and  
496 authorize the execution of financing leases of land, interests therein,  
497 buildings and fixtures in order to secure obligations to repay any loan  
498 from the State of Connecticut Health and Educational Facilities  
499 Authority from the proceeds of bonds issued thereby pursuant to the  
500 provisions of chapter 187 made by the authority to finance or refinance  
501 the planning, development, acquisition and construction of dormitory  
502 buildings. Any such financing lease shall not be subject to the  
503 provisions of section 4b-23 and the plans for such dormitories shall be  
504 subject only to the approval of the board. Such financing leases shall be  
505 for such periods and upon such terms and conditions that the board  
506 shall determine. Any state property so leased shall not be subject to  
507 local assessment and taxation and such state property shall be  
508 included as property of the Connecticut State University System for  
509 the purpose of computing a grant in lieu of taxes pursuant to section  
510 [12-19a] 1 of this act.

511 Sec. 12. Subsection (b) of section 10a-91 of the general statutes is  
512 repealed and the following is substituted in lieu thereof (*Effective July*

513 1, 2016):

514 (b) Any land so leased to a private developer for rental housing or  
515 commercial establishments and the buildings and appurtenances  
516 thereon shall be subject to local assessment and taxation annually in  
517 the name of the lessee, assignee or sublessee, whichever has immediate  
518 right to occupancy of such land or building, by the town wherein  
519 situated as of the assessment day of such town next following the date  
520 of leasing. Such land shall not be included as property of the  
521 Connecticut State University System for the purpose of computing a  
522 grant in lieu of taxes pursuant to section [12-19a] 1 of this act.

523 Sec. 13. Section 15-101dd of the general statutes is repealed and the  
524 following is substituted in lieu thereof (*Effective July 1, 2016*):

525 Whenever any lessee is required to pay property taxes under this  
526 chapter, the assessed valuation of such property subject to the interest  
527 of the lessee shall not be included in the annual list of assessed values  
528 of state-owned real property in such town as prepared for purposes of  
529 state grants in accordance with section [12-19a] 1 of this act and the  
530 amount of grant to such town under [said] section [12-19a] 1 of this act  
531 shall be determined without consideration of such assessed value.

532 Sec. 14. Subsection (c) of section 22-26jj of the general statutes is  
533 repealed and the following is substituted in lieu thereof (*Effective July*  
534 *1, 2016*):

535 (c) The commissioner may lease all or part of one property acquired  
536 by him under this section as part of a demonstration project, in  
537 accordance with subsection (d) of this section, provided such project is  
538 approved by the Secretary of the Office of Policy and Management.  
539 Such property may be leased to one or more agricultural users for a  
540 period not to exceed five years. Such lease may be renewed for periods  
541 not to exceed five years. Any property leased under such  
542 demonstration project shall be exempt from taxation by the  
543 municipality in which the property is located. The assessed valuation

544 of the property shall be included with the assessed valuation of state-  
545 owned land and buildings for purposes of determining the state's  
546 grant in lieu of taxes under the provisions of section [12-19a] 1 of this  
547 act.

548 Sec. 15. Subsection (c) of section 22-2600 of the general statutes is  
549 repealed and the following is substituted in lieu thereof (*Effective July*  
550 *1, 2016*):

551 (c) The Commissioner of Agriculture may lease, permit or license all  
552 or part of said farm to one or more persons for the purpose of  
553 engaging in agriculture, as defined in section 1-1. Any such lease,  
554 permit or license shall be for a period not to exceed fifteen years and  
555 shall contain, as a condition thereof, compliance with the provisions of  
556 the permanent conservation easement granted pursuant to subsection  
557 (b) of this section. Any such lease, permit or license may be renewed  
558 for a period not to exceed fifteen years. Any property leased, permitted  
559 or licensed pursuant to this subsection shall be exempt from taxation  
560 by the municipality in which said property is located. The assessed  
561 valuation of said property shall be included in the assessed valuation  
562 of state-owned land and buildings for purposes of determining the  
563 state's grant in lieu of taxes pursuant to the provisions of section [12-  
564 19a] 1 of this act. Any such lease, permit or license shall be subject to  
565 the review and approval of the State Properties Review Board. The  
566 State Properties Review Board shall complete a review of each lease,  
567 permit or license not later than thirty days after receipt of a proposed  
568 lease, permit or license from the Commissioner of Agriculture.

569 Sec. 16. Section 22a-282 of the general statutes is repealed and the  
570 following is substituted in lieu thereof (*Effective July 1, 2016*):

571 The Materials Innovation and Recycling Authority, notwithstanding  
572 the provisions of subsection (b) of section 22a-208a concerning the  
573 right of any local body to regulate, through zoning, land usage for  
574 solid waste disposal and section 22a-276, may use and operate as a  
575 solid waste disposal area, pursuant to a permit issued under sections

576 22a-208, 22a-208a and 22a-430, any real property owned by said  
577 authority on or before May 11, 1984, any portion of which has been  
578 operated as a solid waste disposal area, and the authority shall not be  
579 subject to regulation by any such body, except that the authority shall  
580 pay to the municipality in which such property is located one dollar  
581 per ton of unprocessed solid waste received from outside of such  
582 municipality and disposed of at the solid waste disposal area by the  
583 authority. Any payment shall be in addition to any other agreement  
584 between the municipality and the authority. The provisions of section  
585 [12-19a] 1 of this act shall not be construed to apply to any such real  
586 property.

587 Sec. 17. Section 23-30 of the general statutes is repealed and the  
588 following is substituted in lieu thereof (*Effective July 1, 2016*):

589 The Commissioner of Energy and Environmental Protection may,  
590 for the purposes specified in section 23-29, lease, for a period of not  
591 less than ninety-nine years, any lands within the state, title to which  
592 has been acquired by the resettlement administration or other agency  
593 of the government of the United States, provided the form of such  
594 lease shall be approved by the Attorney General. Said commissioner  
595 may enter into cooperative agreements with any branch of the  
596 government of the United States regarding the custody, management  
597 and use of lands so leased. All lands leased under this section shall, for  
598 the purposes of taxation, be considered as owned by the state, and the  
599 towns in which such lands are situated shall receive from the state  
600 grants in lieu of taxes thereon, as provided in section [12-19a] 1 of this  
601 act.

602 Sec. 18. Section 32-610 of the general statutes is repealed and the  
603 following is substituted in lieu thereof (*Effective July 1, 2016*):

604 The exercise of the powers granted by section 32-602 constitute the  
605 performance of an essential governmental function and the Capital  
606 Region Development Authority shall not be required to pay any taxes  
607 or assessments upon or in respect of the convention center or the

608 convention center project, as defined in section 32-600, levied by any  
609 municipality or political subdivision or special district having taxing  
610 powers of the state and such project and the principal and interest of  
611 any bonds and notes issued under the provisions of section 32-607,  
612 their transfer and the income therefrom, including revenues derived  
613 from the sale thereof, shall at all times be free from taxation of every  
614 kind by the state of Connecticut or under its authority, except for estate  
615 or succession taxes but the interest on such bonds and notes shall be  
616 included in the computation of any excise or franchise tax.  
617 Notwithstanding the foregoing, the convention center and the related  
618 parking facilities owned by the authority shall be deemed to be state-  
619 owned real property for purposes of sections [12-19a and] 12-19b, as  
620 amended by this act, and 1 of this act and the state shall make grants in  
621 lieu of taxes with respect to the convention center and such related  
622 parking facilities to the municipality in which the convention center  
623 and such related parking facilities are located as otherwise provided in  
624 [said] sections [12-19a and] 12-19b, as amended by this act, and 1 of  
625 this act.

626 Sec. 19. Subsections (a) and (b) of section 32-666 of the general  
627 statutes are repealed and the following is substituted in lieu thereof  
628 (*Effective July 1, 2016*):

629 (a) Any land on the Adriaen's Landing site leased by the secretary  
630 for purposes of site acquisition for an initial term of at least ninety-nine  
631 years shall, while such lease remains in effect, be deemed to be state-  
632 owned real property for purposes of sections [12-19a and] 12-19b, as  
633 amended by this act, and 1 of this act and subdivision (2) of section 12-  
634 81 and the state shall make grants in lieu of taxes with respect to such  
635 land to the municipality in which the same is located as otherwise  
636 provided in sections [12-19a and] 12-19b, as amended by this act, and 1  
637 of this act.

638 (b) Any land that comprises a private development district  
639 designated pursuant to section 32-600 and all improvements on or to  
640 such land shall, while such designation continues, be deemed to be

641 state-owned real property for purposes of sections [12-19a and] 12-19b,  
642 as amended by this act, and 1 of this act and subdivision (2) of section  
643 12-81, and the state shall make grants in lieu of taxes with respect to  
644 such land and improvements to the municipality in which the same is  
645 located as otherwise provided in sections [12-19a and] 12-19b, as  
646 amended by this act, and 1 of this act. Section 32-666a shall not be  
647 applicable to any such land or improvements while designated as part  
648 of the private development district.

649 Sec. 20. Subsection (a) of section 12-62m of the general statutes is  
650 repealed and the following is substituted in lieu thereof (*Effective July*  
651 *1, 2016*):

652 (a) If real property eligible for a grant or for reimbursement of a  
653 property tax or a portion thereof under the provisions of [sections 12-  
654 19a] section 1 of this act, 12-20b, as amended by this act, and 12-129p,  
655 or any other provision of the general statutes, is located in a town that  
656 (1) elected to phase in assessment increases pursuant to section 12-62a  
657 of the general statutes, revision of 1958, revised to January 1, 2005,  
658 with respect to a revaluation effective on or before October 1, 2005, or  
659 (2) elects to phase in assessment increases pursuant to section 12-62c  
660 with respect to a revaluation effective on or after October 1, 2006, the  
661 assessed valuation of said property as reported to the Secretary of the  
662 Office of Policy and Management shall reflect the gradual increase in  
663 assessment applicable to comparable taxable real property for the same  
664 assessment year.

665 Sec. 21. (NEW) (*Effective October 1, 2016, and applicable to assessment*  
666 *years commencing on or after October 1, 2016*) (a) For the purposes of this  
667 section:

668 (1) "Base year" means the assessment year commencing on October  
669 1, 2014;

670 (2) "Motor vehicle" means a motor vehicle, as defined in section 14-1  
671 of the general statutes, or a snowmobile;

672 (3) "Municipality" means any town, city or borough, consolidated  
673 town and city or consolidated town and borough; and

674 (4) "Taxable value" means seventy per cent of the true and actual  
675 value, determined pursuant to section 26 of this act, less three  
676 thousand dollars.

677 (b) Except as otherwise provided in section 12-81 of the general  
678 statutes, as amended by this act, on and after October 1, 2016, there is  
679 hereby imposed a tax on registered and unregistered motor vehicles  
680 pursuant to the provisions of subsection (c) of this section. No other  
681 tax may be imposed on motor vehicles by any municipality. Such tax  
682 shall be in an amount equal to the uniform state-wide mill rate  
683 multiplied by the taxable value of each motor vehicle. Such tax shall be  
684 payable by the owner of such vehicle. The uniform state-wide mill rate  
685 shall be calculated once on or before October 1, 2016, by the  
686 Commissioner of Revenue Services and shall be such that the total tax  
687 levied is equal to the amount of the total tax levied by all  
688 municipalities on motor vehicles for the base year.

689 (c) The tax on motor vehicles set forth in this section shall apply to  
690 (1) registered motor vehicles and unregistered motor vehicles that, in  
691 the normal course of operation, most frequently leave from and return  
692 to or remain in this state; (2) any other motor vehicle located in this  
693 state that is not used or is not capable of being used; (3) registered and  
694 unregistered motor vehicles owned by a nonresident of this state,  
695 provided such vehicle in the normal course of operation most  
696 frequently leaves from and returns to this state or remains in this state;  
697 (4) notwithstanding the provisions of subdivision (1) of this subsection,  
698 any registered motor vehicle that is assigned to an employee of the  
699 owner of such vehicle for the exclusive use of such employee and  
700 which, in the normal course of operation, most frequently leaves from  
701 and returns to or remains in this state; and (5) notwithstanding the  
702 provisions of subdivision (1) of this subsection, any registered motor  
703 vehicle that is being operated, pursuant to a lease, by a person other  
704 than the owner of such vehicle, or such owner's employee, provided

705 the person who is operating such vehicle resides in this state, as  
706 determined pursuant to subsection (d) of this section.

707 (d) It shall be presumed that a motor vehicle most frequently leaves  
708 from and returns to or remains in the state in which the owner of such  
709 vehicle resides. As used in this subsection, "the state in which the  
710 owner of such vehicle resides" means the state where (1) the owner, if  
711 an individual, has established a legal residence consisting of a true,  
712 fixed and permanent home to which such individual intends to return  
713 after any absence, or (2) the owner, if a company, corporation, limited  
714 liability company, partnership, firm or any other type of public or  
715 private organization, association or society, has an established site for  
716 conducting the purposes for which it was created.

717 (e) The assessed value of each antique, rare or special interest motor  
718 vehicle, as defined in section 14-1 of the general statutes, shall not be  
719 more than five hundred dollars. The owner of any antique, rare or  
720 special interest motor vehicle may be required by the Commissioner of  
721 Revenue Services to provide reasonable documentation that such  
722 motor vehicle is an antique, rare or special interest motor vehicle,  
723 provided the owner of any motor vehicle for which special number  
724 plates have been issued pursuant to section 14-20 of the general  
725 statutes shall not be required to provide any such documentation.

726 (f) The Department of Revenue Services, in consultation with the  
727 Department of Motor Vehicles, shall establish a system to collect and  
728 administer the motor vehicle tax annually. The Commissioner of  
729 Revenue Services shall segregate the revenue from such tax and shall  
730 deposit it into the municipal motor vehicle reimbursement and  
731 revenue account established pursuant to section 23 of this act. On or  
732 before the thirty first day of January each year, the Commissioner of  
733 Revenue Services shall publish a taxable list of motor vehicles in the  
734 state.

735 (g) The tax hereby imposed shall be due and payable not later than  
736 July first annually and shall be made payable to the Commissioner of

737 Revenue Services. As soon as such tax becomes delinquent, it shall be  
738 subject to interest at the rate of one and one-half per cent of such tax  
739 for each month or fraction thereof which elapses from the time when  
740 such becomes due and payable until the same is paid. The  
741 commissioner for good cause may extend the time for paying any  
742 amount required to be paid under this section if a written request  
743 therefor is filed with the commissioner not later than September first.  
744 Any person to whom an extension is granted shall pay, in addition to  
745 the tax, interest at the rate of one per cent per month or fraction thereof  
746 from the date on which the tax would have been due without the  
747 extension until the date of payment. Whenever there is an  
748 overpayment of the tax imposed by this section, the commissioner  
749 shall return to the taxpayer the overpayment.

750 (h) Any tax on a motor vehicle levied by a municipality prior to the  
751 effective date of this section that remains unpaid after the effective  
752 date of this section shall remain payable to such municipality. Such  
753 municipality may continue to take any action available pursuant to  
754 chapter 204 of the general statutes to collect such tax.

755 Sec. 22. (NEW) (*Effective from passage*) On or before January 1, 2016,  
756 the Commissioner of Revenue Services shall adopt regulations, in  
757 accordance with the provisions of chapter 54 of the general statutes, to  
758 carry out the provisions of section 21 of this act. Such regulations (1)  
759 shall set forth the process for administering the tax, including  
760 procedures to be followed by the Commissioner of Revenue Services to  
761 (A) notify owners of motor vehicles of the tax due, (B) correct, as may  
762 be necessary, any tax assessed, and (C) allow taxpayers to appeal the  
763 imposition or amount of any tax on a motor vehicle imposed pursuant  
764 to section 21 of this act; and (2) may provide procedures for taxation of  
765 motor vehicles upon registration with the Department of Motor  
766 Vehicles.

767 Sec. 23. (NEW) (*Effective October 1, 2016*) (a) There is established an  
768 account to be known as the "municipal motor vehicle reimbursement  
769 and revenue account" which shall be a separate, nonlapsing account

770 within the General Fund. The account shall contain any moneys  
771 required by law to be deposited in the account. Moneys in the account  
772 shall be expended by the Secretary of the Office of Policy and  
773 Management for the purpose of distributing the tax on motor vehicles  
774 collected pursuant to section 21 of this act to municipalities.

775 (b) The Secretary of the Office of Policy and Management shall  
776 annually distribute moneys from such account in the following  
777 manner: (1) Each municipality shall receive an amount equal to the  
778 total tax levied by such municipality on motor vehicles for the base  
779 year unless the total tax on motor vehicles levied pursuant to section  
780 21 of this act is less than such total tax levied by all municipalities for  
781 the base year, in which case, each municipality shall receive an amount  
782 which bears the same proportion as the amount such municipality  
783 would have received had the total tax levied pursuant to section 21 of  
784 this act been equal to or greater than the amount of the total tax levied  
785 by all municipalities for the base year; and (2) for the moneys  
786 remaining after the distribution pursuant to subdivision (1) of this  
787 subsection, (A) fifty per cent of such moneys shall be distributed to  
788 each municipality in an amount which bears the same proportion as  
789 such municipality's population bears to the total state-wide  
790 population; (B) twenty-five per cent of such moneys shall be allocated,  
791 in addition to appropriations, to supplement grants payable to  
792 municipalities pursuant to section 1 of this act; and (C) twenty-five per  
793 cent of such moneys shall be distributed to each municipality in an  
794 amount which bears the same proportion as such municipality's  
795 population of persons living under the federal poverty level bears to  
796 the total state-wide population of persons living under the federal  
797 poverty level.

798 Sec. 24. (NEW) (*Effective October 1, 2016, and applicable to assessment*  
799 *years commencing on or after October 1, 2016*) (a) Any person who owns a  
800 motor vehicle which is not registered with the Commissioner of Motor  
801 Vehicles on the first day of October in any assessment year and which  
802 is registered subsequent to said first day of October but prior to the

803 first day of August in such assessment year shall be liable for the  
804 payment of the motor vehicle tax imposed pursuant to section 21 of  
805 this act with respect to such motor vehicle in an amount as hereinafter  
806 provided, on the first day of January immediately subsequent to the  
807 end of such assessment year. The motor vehicle tax payable with  
808 respect to such motor vehicle on said first day of January shall be in  
809 the amount which would be payable if such motor vehicle had been  
810 entered in the taxable list of motor vehicles of the Commissioner of  
811 Revenue Services on the first day of October in such assessment year if  
812 such registration occurs prior to the first day of November. If such  
813 registration occurs on or after the first day of November but prior to  
814 the first day of August in such assessment year, such tax shall be a pro  
815 rata portion of the amount of tax payable if such motor vehicle had  
816 been entered in the taxable list of motor vehicles of the Commissioner  
817 of Revenue Services on October first in such assessment year to be  
818 determined by a ratio, the numerator of which shall be the number of  
819 months from the date of such registration, including the month in  
820 which registration occurs, to the first day of October next succeeding  
821 and the denominator of which shall be twelve. For purposes of this  
822 section the term "assessment year" means the period of twelve full  
823 months commencing with October first each year.

824 (b) Whenever any person who owns a motor vehicle which has been  
825 entered in the taxable list of motor vehicles of the Commissioner of  
826 Revenue Services in any assessment year and who, subsequent to the  
827 first day of October in such assessment year but prior to the first day of  
828 August in such assessment year, replaces such motor vehicle with  
829 another motor vehicle, hereinafter referred to as the replacement  
830 vehicle, which vehicle may be in a different classification for purposes  
831 of registration than the motor vehicle replaced, and provided one of  
832 the following conditions is applicable with respect to the motor vehicle  
833 replaced: (1) The unexpired registration of the motor vehicle replaced  
834 is transferred to the replacement vehicle, (2) the motor vehicle replaced  
835 was stolen or totally damaged and proof concerning such theft or total  
836 damage is submitted to the assessor in such town, or (3) the motor

837 vehicle replaced is sold by such person within forty-five days  
838 immediately prior to or following the date on which such person  
839 acquires the replacement vehicle, such person shall be liable for the  
840 payment of motor vehicle tax with respect to the replacement vehicle  
841 in an amount as hereinafter provided, on the first day of January  
842 immediately subsequent to the end of such assessment year. If the  
843 replacement vehicle is replaced by such person with another motor  
844 vehicle prior to the first day of August in such assessment year, the  
845 replacement vehicle shall be subject to motor vehicle tax as provided in  
846 this subsection and such other motor vehicle replacing the replacement  
847 vehicle, or any motor vehicle replacing such other motor vehicle in  
848 such assessment year, shall be deemed to be the replacement vehicle  
849 for purposes of this subsection and shall be subject to motor vehicle tax  
850 as provided herein. The motor vehicle tax payable with respect to the  
851 replacement vehicle on said first day of January shall be the amount by  
852 which subparagraph (A) is in excess of subparagraph (B) as follows:  
853 (A) The motor vehicle tax which would be payable if the replacement  
854 vehicle had been entered in the taxable list of motor vehicles of the  
855 Commissioner of Revenue Services on the first day of October in such  
856 assessment year if such registration occurs prior to the first day of  
857 November, however if such registration occurs on or after the first day  
858 of November but prior to the first day of August in such assessment  
859 year, such tax shall be a pro rata portion of the amount of tax payable  
860 if such motor vehicle had been entered in the taxable list of motor  
861 vehicles of the Commissioner of Revenue Services on October first in  
862 such assessment year to be determined by a ratio, the numerator of  
863 which shall be the number of months from the date of such  
864 registration, including the month in which registration occurs, to the  
865 first day of October next succeeding and the denominator of which  
866 shall be twelve, provided if such person, on said first day of October,  
867 was entitled to any exemption under section 12-81 of the general  
868 statutes, as amended by this act, which was allowed in the assessment  
869 of the motor vehicle replaced, such exemption shall be allowed for  
870 purposes of determining the motor vehicle tax payable with respect to  
871 the replacement vehicle as provided herein; (B) the motor vehicle tax

872 payable by such person with respect to the motor vehicle replaced,  
873 provided if the replacement vehicle is registered subsequent to the  
874 thirty-first day of October but prior to the first day of August in such  
875 assessment year such motor vehicle tax payable with respect to the  
876 motor vehicle replaced shall, for purposes of the computation herein,  
877 be deemed to be a pro rata portion of such motor vehicle tax to be  
878 prorated in the same manner as the amount of tax determined under  
879 subparagraph (A) of this subsection.

880 (c) Any person who owns a commercial motor vehicle which has  
881 been temporarily registered at any time during any assessment year  
882 and which has not during such period been entered in the taxable list  
883 of motor vehicles of the Commissioner of Revenue Services for  
884 purposes of the motor vehicle tax and with respect to which no  
885 permanent registration has been issued during such period, shall be  
886 liable for the payment of motor vehicle tax with respect to such motor  
887 vehicle on the first day of January immediately following the end of  
888 such assessment year, in an amount as hereinafter provided. The  
889 motor vehicle tax payable shall be in the amount which would be  
890 payable if such motor vehicle had been entered in the taxable list of  
891 motor vehicles of the Commissioner of Revenue Services on the first  
892 day of October in such assessment year.

893 (d) Whenever any motor vehicle subject to motor vehicle tax as  
894 provided in this section has been replaced by the owner with another  
895 motor vehicle in the assessment year immediately preceding the day  
896 on which such motor vehicle tax is payable, each such motor vehicle  
897 shall be subject to motor vehicle tax as provided in this section.

898 (e) Upon receipt by the Commissioner of Revenue Services of notice  
899 from the Commissioner of Motor Vehicles, in a manner as prescribed  
900 by the Commissioner of Motor Vehicles, with respect to any motor  
901 vehicle subject to motor vehicle tax in accordance with the provisions  
902 of this section and which has not been entered in the taxable list of  
903 motor vehicles of the Commissioner of Revenue Services, the  
904 Commissioner of Revenue Services shall determine the value of such

905 motor vehicle for purposes of motor vehicle tax assessment and shall  
906 add such value to the taxable list of motor vehicles for the immediately  
907 preceding assessment date and the tax thereon shall be levied and  
908 collected by the Commissioner of Revenue Services. Such motor  
909 vehicle tax shall be payable not later than the first day of February  
910 following the first day of January on which the owner of such motor  
911 vehicle becomes liable for the payment of motor vehicle tax with  
912 respect to such motor vehicle in accordance with the provisions of this  
913 section, subject to any determination that such tax shall be due and  
914 payable in installments.

915 (f) Any motor vehicle which is not registered in this state shall be  
916 subject to motor vehicle tax in this state if such motor vehicle in the  
917 normal course of operation most frequently leaves from and returns to  
918 or remains in one or more points within this state.

919 Sec. 25. (NEW) (*Effective October 1, 2016, and applicable to assessment*  
920 *years commencing on or after October 1, 2016*) (a) Any person who is  
921 liable for the motor vehicle tax imposed under section 21 of this act in  
922 any assessment year in respect to a motor vehicle which in such  
923 assessment year is (1) sold by such person with ownership thereof  
924 transferred to the purchaser, (2) totally damaged, (3) stolen from such  
925 person and not recovered, or (4) removed from this state and  
926 registered in another state by such person who concurrently ceases to  
927 be a resident of this state, shall be entitled to a motor vehicle tax credit  
928 against the motor vehicle tax imposed under section 21 of this act in  
929 respect to such motor vehicle to be applied against any motor vehicle  
930 tax imposed under section 21 of this act for which such person is liable  
931 in the assessment year in which such motor vehicle is sold, damaged,  
932 stolen or removed and registered as provided in this section, or in the  
933 assessment year next following. Such motor vehicle tax credit shall be  
934 a pro rata portion of the tax payable in respect to such motor vehicle  
935 for the assessment year in which it is so sold, damaged, stolen or  
936 removed and registered to be determined by a ratio, the numerator of  
937 which shall be the number of full months from the date such motor

938 vehicle is so sold, damaged, stolen or removed and registered, to the  
939 first day of October next succeeding and the denominator of which  
940 shall be twelve, provided (A) such credit shall not be allowed in such  
941 assessment year next following if motor vehicle tax paid in respect to  
942 such motor vehicle, for the assessment year in which such motor  
943 vehicle is so sold, damaged, stolen or removed and registered, is  
944 allowed in reduction of the motor vehicle tax imposed under section 21  
945 of this act due in respect to another motor vehicle replacing such motor  
946 vehicle as provided under subsection (b) of section 24 of this act, or (B)  
947 in the event such credit is allowed in the assessment year in which  
948 such motor vehicle is so sold, damaged, stolen or removed and  
949 registered, the motor vehicle tax paid in respect to such motor vehicle  
950 for such assessment year shall not be allowed in reduction of motor  
951 vehicle tax due in respect to another motor vehicle replacing such  
952 motor vehicle as provided under subsection (b) of section 24 of this act.

953 (b) Any person claiming a motor vehicle credit with respect to a  
954 motor vehicle in accordance with subsection (a) of this section for any  
955 assessment year shall, not later than the thirty-first day of December  
956 immediately following the end of the assessment year which next  
957 follows the assessment year in which such motor vehicle is so sold,  
958 damaged, stolen or removed and registered, file with the  
959 Commissioner of Revenue Services, documentation satisfactory to the  
960 commissioner concerning the sale, total damage, theft or removal and  
961 registration of such motor vehicle. Failure to file such claim and  
962 documentation as prescribed herein shall constitute a waiver of the  
963 right to such motor vehicle tax credit.

964 Sec. 26. (NEW) (*Effective October 1, 2016, and applicable to assessment*  
965 *years commencing on or after October 1, 2016*) On or before the first day of  
966 October each year, the Secretary of the Office of Policy and  
967 Management shall recommend a schedule of motor vehicle values  
968 which shall be used by the Commissioner of Revenue Services in  
969 determining the assessed value of motor vehicles for purposes of  
970 taxation, as provided in section 21 of this act. For every vehicle not

971 listed in the schedule the determination of the value of any motor  
972 vehicle shall be the responsibility of the Commissioner of Revenue  
973 Services. Such schedule of values shall include, to the extent that  
974 information for such purpose is available, the value for assessment  
975 purposes of any motor vehicle currently in use. The value for each  
976 motor vehicle as listed shall represent one hundred per cent of the  
977 average retail price applicable to such motor vehicle in this state as of  
978 the first day of October in such year as determined by said secretary in  
979 cooperation with the Connecticut Association of Assessing Officers.

980 Sec. 27. Section 12-24b of the general statutes is repealed and the  
981 following is substituted in lieu thereof (*Effective October 1, 2016, and*  
982 *applicable to assessment years commencing on or after October 1, 2016*):

983 The provisions of any special act to the extent inconsistent with the  
984 provisions of subsection [(c)] (b) of section 12-41, as amended by this  
985 act, section 12-58 and subdivision (50) of section 12-81 are repealed.

986 Sec. 28. Section 12-41 of the general statutes is repealed and the  
987 following is substituted in lieu thereof (*Effective October 1, 2016, and*  
988 *applicable to assessment years commencing on or after October 1, 2016*):

989 (a) "Municipality", whenever used in this section, includes each  
990 town, consolidated town and city, and consolidated town and  
991 borough.

992 [(b) No person required by law to file an annual declaration of  
993 personal property shall include in such declaration motor vehicles that  
994 are registered in the office of the state Commissioner of Motor  
995 Vehicles. With respect to any vehicle subject to taxation in a town other  
996 than the town in which such vehicle is registered, pursuant to section  
997 12-71, information concerning such vehicle may be included in a  
998 declaration filed pursuant to this section or section 12-43, or on a  
999 report filed pursuant to section 12-57a.]

1000 [(c)] (b) The annual declaration of the tangible personal property  
1001 owned by such person on the assessment date, shall include, but is not

1002 limited to, the following property: Machinery used in mills and  
1003 factories, cables, wires, poles, underground mains, conduits, pipes and  
1004 other fixtures of water, gas, electric and heating companies, leasehold  
1005 improvements classified as other than real property and furniture and  
1006 fixtures of stores, offices, hotels, restaurants, taverns, halls, factories  
1007 and manufacturers. Commercial or financial information in any  
1008 declaration filed under this section shall not be open for public  
1009 inspection but may be disclosed to municipal officers for tax collection  
1010 purposes.

1011 [(d)] (c) Any person required by law to file an annual declaration of  
1012 personal property may sign and file such declaration electronically on  
1013 a form provided by the assessor of a municipality, provided such  
1014 municipality (1) has the technological ability to accept electronic  
1015 signatures, and (2) agrees to accept electronic signatures for annual  
1016 declarations of personal property.

1017 [(e)] (d) (1) Any person who fails to file a declaration of personal  
1018 property on or before the first day of November, or on or before the  
1019 extended filing date as granted by the assessor pursuant to section 12-  
1020 42 shall be subject to a penalty equal to twenty-five per cent of the  
1021 assessment of such property; (2) any person who files a declaration of  
1022 personal property in a timely manner, but has omitted property, as  
1023 defined in section 12-53, shall be subject to a penalty equal to twenty-  
1024 five per cent of the assessment of such omitted property. The penalty  
1025 shall be added to the grand list by the assessor of the town in which  
1026 such property is taxable; and (3) any declaration received by the  
1027 municipality to which it is due that is in an envelope bearing a  
1028 postmark, as defined in section 1-2a, showing a date within the  
1029 allowed filing period shall not be deemed to be delinquent.

1030 Sec. 29. Section 12-43 of the general statutes is repealed and the  
1031 following is substituted in lieu thereof (*Effective October 1, 2016, and*  
1032 *applicable to assessment years commencing on or after October 1, 2016*):

1033 Each owner of tangible personal property located in any town for

1034 three months or more during the assessment year immediately  
1035 preceding any assessment day, who is a nonresident of such town,  
1036 shall file a declaration of such personal property with the assessors of  
1037 the town in which the same is located on such assessment day, if  
1038 located in such town for three months or more in such year, otherwise,  
1039 in the town in which such property is located for the three months or  
1040 more in such year nearest to such assessment day, under the same  
1041 provisions as apply to residents, and such personal property shall not  
1042 be liable to taxation in any other town in this state. The declaration of  
1043 each nonresident taxpayer shall contain the nonresident's post-office  
1044 and street address. At least thirty days before the expiration of the time  
1045 for filing such declaration, the assessors shall mail blank declaration  
1046 forms to each nonresident, or to such nonresident's attorney or agent  
1047 having custody of the nonresident's taxable property, or send such  
1048 forms electronically to such nonresident's electronic mail address or  
1049 the electronic mail address of such nonresident's attorney or agent,  
1050 provided such nonresident has requested, in writing, to receive such  
1051 forms electronically. If the identity or mailing address of a nonresident  
1052 taxpayer is not discovered until after the expiration of time for filing a  
1053 declaration, the assessor shall, not later than ten days after determining  
1054 the identity or mailing address, mail a declaration form to the  
1055 nonresident taxpayer. Said taxpayer shall file the declaration not later  
1056 than fifteen days after the date such declaration form is sent. Each  
1057 nonresident taxpayer who fails to file a declaration in accordance with  
1058 the provisions of this section shall be subject to the penalty provided in  
1059 subsection [(e)] (d) of section 12-41, as amended by this act. As used in  
1060 this section, "nonresident" means a person who does not reside in the  
1061 town in which such person's tangible personal property is located on  
1062 the assessment day, or a company, corporation, limited liability  
1063 company, partnership or any other type of business enterprise that  
1064 does not have an established place for conducting business in such  
1065 town on the assessment day.

1066 Sec. 30. Section 12-57 of the general statutes is repealed and the  
1067 following is substituted in lieu thereof (*Effective October 1, 2016*):

1068        [(a)] When it has been determined by the assessors of a municipality  
1069 that tangible personal property has been assessed when it should not  
1070 have been, the assessors shall, not later than three years following the  
1071 tax due date relative to the property, issue a certificate of correction  
1072 removing such tangible personal property from the list of the person  
1073 who was assessed in error, whether such error resulted from  
1074 information furnished by such person or otherwise. If such tangible  
1075 personal property was subject to taxation on the same grand list by  
1076 such municipality in the name of some other person and was not so  
1077 previously assessed in the name of such other person, the assessor  
1078 shall add such tangible personal property to the list of such other  
1079 person and, in such event, the tax shall be levied upon, and collected  
1080 from, such other person. If such tangible personal property should  
1081 have been subject to taxation for the same taxing period on the grand  
1082 list of another municipality in this state, the assessors shall promptly  
1083 notify, in writing, the assessors of the municipality where the tangible  
1084 personal property should be properly assessed and taxed, and the  
1085 assessors of such municipality shall assess such tangible personal  
1086 property and shall thereupon issue a certificate of correction adding  
1087 such tangible personal property to the list of the person owning such  
1088 property, and the tax thereon shall be levied and collected by the tax  
1089 collector. Each such certificate of correction shall be made in duplicate,  
1090 one copy of which shall be filed with the tax collector of such  
1091 municipality and the other kept by the assessors in accordance with a  
1092 records retention schedule issued by the Public Records Administrator.

1093        [(b)] When it has been determined by the assessors of a municipality,  
1094 at any time, that a motor vehicle registered with the Department of  
1095 Motor Vehicles has been assessed when it should not have been, the  
1096 assessors shall issue a certificate of correction removing such vehicle  
1097 from the list of the person who was assessed in error, and, if such  
1098 vehicle should have been subject to taxation for the same taxing period  
1099 on the grand list of another municipality in this state, the assessors  
1100 shall promptly notify, in writing, the assessors of the municipality  
1101 where the vehicle should be properly assessed and taxed, and the

1102 assessors of such municipality shall assess such vehicle and shall  
1103 thereupon issue a certificate of correction adding such vehicle to the  
1104 list of the person owning such vehicle, and the tax thereon shall be  
1105 levied and collected by the tax collector.]

1106 Sec. 31. Section 12-71 of the general statutes is repealed and the  
1107 following is substituted in lieu thereof (*Effective October 1, 2016, and*  
1108 *applicable to assessment years commencing on or after October 1, 2016*):

1109 (a) All goods, chattels and effects or any interest therein, including  
1110 any interest in a leasehold improvement classified as other than real  
1111 property, but not including motor vehicles and snowmobiles,  
1112 belonging to any person who is a resident in this state, shall be listed  
1113 for purposes of property tax in the town where such person resides,  
1114 subject to the provisions of sections 12-41, as amended by this act, 12-  
1115 43, as amended by this act, and 12-59. Any such property belonging to  
1116 any nonresident shall be listed for purposes of property tax as  
1117 provided in section 12-43, as amended by this act. [Motor vehicles and  
1118 snowmobiles shall be listed for purposes of the property tax in  
1119 accordance with subsection (f) of this section.]

1120 (b) Except as otherwise provided by the general statutes, property  
1121 subject to this section shall be valued at the same percentage of its then  
1122 actual valuation as the assessors have determined with respect to the  
1123 listing of real estate for the same year. [, except that any antique, rare  
1124 or special interest motor vehicle, as defined in section 14-1, shall be  
1125 assessed at a value of not more than five hundred dollars. The owner  
1126 of such antique, rare or special interest motor vehicle may be required  
1127 by the assessors to provide reasonable documentation that such motor  
1128 vehicle is an antique, rare or special interest motor vehicle, provided  
1129 any motor vehicle for which special number plates have been issued  
1130 pursuant to section 14-20 shall not be required to provide any such  
1131 documentation.] The provisions of this section shall not include money  
1132 or property actually invested in merchandise or manufacturing carried  
1133 on out of this state or machinery or equipment which would be eligible  
1134 for exemption under subdivision (72) of section 12-81 once installed

1135 and which cannot begin or which has not begun manufacturing,  
1136 processing or fabricating; or which is being used for research and  
1137 development, including experimental or laboratory research and  
1138 development, design or engineering directly related to manufacturing  
1139 or being used for the significant servicing, overhauling or rebuilding of  
1140 machinery and equipment for industrial use or the significant  
1141 overhauling or rebuilding of other products on a factory basis or being  
1142 used for measuring or testing or metal finishing or in the production of  
1143 motion pictures, video and sound recordings.

1144 (c) Upon payment of the property tax assessed with respect to any  
1145 property referred to in this section, owned by a resident or nonresident  
1146 of this state, which is currently used or intended for use in relation to  
1147 construction, building, grading, paving or similar projects, including,  
1148 but not limited to, motor vehicles, bulldozers, tractors and any  
1149 trailer-type vehicle, excluding any such equipment weighing less than  
1150 five hundred pounds, and excluding any motor vehicle subject to  
1151 registration pursuant to chapter 246 or exempt from such registration  
1152 by section 14-34, the town in which such equipment is taxed shall  
1153 issue, at the time of such payment, for display on a conspicuous  
1154 surface of each such item of equipment for which such tax has been  
1155 paid, a validation decal or sticker, identifiable as to the year of issue,  
1156 which will be presumptive evidence that such tax has been paid in the  
1157 appropriate town of the state.

1158 (d) (1) Personal property subject to taxation under this chapter shall  
1159 not include computer software, except when the cost thereof is  
1160 included, without being separately stated, in the cost of computer  
1161 hardware. "Computer software" shall include any program or routine  
1162 used to cause a computer to perform a specific task or set of tasks,  
1163 including without limitation, operational and applicational programs  
1164 and all documentation related thereto.

1165 (2) The provisions of subdivision (1) of this subsection shall be  
1166 applicable (A) to the assessment year commencing October 1, 1988,  
1167 and each assessment year thereafter, and (B) to any assessment of

1168 computer software made after September 30, 1988, for any assessment  
1169 year commencing before October 1, 1988.

1170 (3) Nothing contained in this subsection shall create any implication  
1171 related to liability for property tax with respect to computer software  
1172 prior to July 1, 1989.

1173 (4) A certificate of correction in accordance with section 12-57, as  
1174 amended by this act, shall not be issued with respect to any property  
1175 described in subdivision (1) of this subsection for any assessment year  
1176 commencing prior to October 1, 1989.

1177 (e) For assessment years commencing on or after October 1, 1992,  
1178 each municipality shall exempt aircraft, as defined in section 15-34,  
1179 from the provisions of this chapter.

1180 [(f) (1) Property subject to taxation under this chapter shall include  
1181 each registered and unregistered motor vehicle and snowmobile that,  
1182 in the normal course of operation, most frequently leaves from and  
1183 returns to or remains in a town in this state, and any other motor  
1184 vehicle or snowmobile located in a town in this state, which motor  
1185 vehicle or snowmobile is not used or is not capable of being used.

1186 (2) Any motor vehicle or snowmobile registered in this state subject  
1187 to taxation in accordance with the provisions of this subsection shall be  
1188 set in the list of the town where such vehicle in the normal course of  
1189 operation most frequently leaves from and returns to or in which it  
1190 remains. It shall be presumed that any such motor vehicle or  
1191 snowmobile most frequently leaves from and returns to or remains in  
1192 the town in which the owner of such vehicle resides, unless a provision  
1193 of this subsection otherwise expressly provides. As used in this  
1194 subsection, "the town in which the owner of such vehicle resides"  
1195 means the town in this state where (A) the owner, if an individual, has  
1196 established a legal residence consisting of a true, fixed and permanent  
1197 home to which such individual intends to return after any absence, or  
1198 (B) the owner, if a company, corporation, limited liability company,

1199 partnership, firm or any other type of public or private organization,  
1200 association or society, has an established site for conducting the  
1201 purposes for which it was created. In the event such an entity resides  
1202 in more than one town in this state, it shall be subject to taxation by  
1203 each such town with respect to any registered or unregistered motor  
1204 vehicle or snowmobile that most frequently leaves from and returns to  
1205 or remains in such town.

1206 (3) Any motor vehicle owned by a nonresident of this state shall be  
1207 set in the list of the town where such vehicle in the normal course of  
1208 operation most frequently leaves from and returns to or in which it  
1209 remains. If such vehicle in the normal course of operation most  
1210 frequently leaves from and returns to or remains in more than one  
1211 town, it shall be set in the list of the town in which such vehicle is  
1212 located for the three or more months preceding the assessment day in  
1213 any year, except that, if such vehicle is located in more than one town  
1214 for three or more months preceding the assessment day in any year, it  
1215 shall be set in the list of the town where it is located for the three  
1216 months or more in such year nearest to such assessment day. In the  
1217 event a motor vehicle owned by a nonresident is not located in any  
1218 town for three or more of the months preceding the assessment day in  
1219 any year, such vehicle shall be set in the list of the town where such  
1220 vehicle is located on such assessment day.

1221 (4) Notwithstanding any provision of subdivision (2) of this  
1222 subsection: (A) Any registered motor vehicle that is assigned to an  
1223 employee of the owner of such vehicle for the exclusive use of such  
1224 employee and which, in the normal course of operation most  
1225 frequently leaves from and returns to or remains in such employee's  
1226 town of residence, shall be set in the list of the town where such  
1227 employee resides; (B) any registered motor vehicle that is being  
1228 operated, pursuant to a lease, by a person other than the owner of such  
1229 vehicle, or such owner's employee, shall be set in the list of the town  
1230 where the person who is operating such vehicle pursuant to said lease  
1231 resides; (C) any registered motor vehicle designed or used for

1232 recreational purposes, including, but not limited to, a camp trailer,  
1233 camper or motor home, shall be set in the list of the town such vehicle,  
1234 in the normal course of its operation for camping, travel or recreational  
1235 purposes in this state, most frequently leaves from and returns to or  
1236 the town in which it remains. If such a vehicle is not used in this state  
1237 in its normal course of operation for camping, travel or recreational  
1238 purposes, such vehicle shall be set in the list of the town in this state in  
1239 which the owner of such vehicle resides; and (D) any registered motor  
1240 vehicle that is used or intended for use for the purposes of  
1241 construction, building, grading, paving or similar projects, or to  
1242 facilitate any such project, shall be set in the list of the town in which  
1243 such project is situated if such vehicle is located in said town for the  
1244 three or more months preceding the assessment day in any year,  
1245 provided (i) if such vehicle is located in more than one town in this  
1246 state for three or more months preceding the assessment day in any  
1247 year, such vehicle shall be set in the list of the town where it is located  
1248 for the three months or more in such year nearest to such assessment  
1249 day, and (ii) if such vehicle is not located in any town for three or more  
1250 of the months preceding the assessment day in any year, such vehicle  
1251 shall be set in the list of the town where such vehicle is located on such  
1252 assessment day.

1253 (5) The owner of a motor vehicle subject to taxation in accordance  
1254 with the provisions of subdivision (4) of this subsection in a town other  
1255 than the town in which such owner resides may register such vehicle  
1256 in the town in which such vehicle is subject to taxation.

1257 (6) Information concerning any vehicle subject to taxation in a town  
1258 other than the town in which it is registered may be included on any  
1259 declaration or report filed pursuant to section 12-41, 12-43 or 12-57a. If  
1260 a motor vehicle or snowmobile is registered in a town in which it is not  
1261 subject to taxation, pursuant to the provisions of subdivision (4) of this  
1262 section, the assessor of the town in which such vehicle is subject to  
1263 taxation shall notify the assessor of the town in which such vehicle is  
1264 registered of the name and address of the owner of such motor vehicle

1265 or snowmobile, the vehicle identification number and the town in  
1266 which such vehicle is subject to taxation. The assessor of the town in  
1267 which said vehicle is registered and the assessor of the town in which  
1268 said vehicle is subject to taxation shall cooperate in administering the  
1269 provisions of this section concerning the listing of such vehicle for  
1270 property tax purposes.]

1271 Sec. 32. Subdivision (53) of section 12-81 of the general statutes is  
1272 repealed and the following is substituted in lieu thereof (*Effective*  
1273 *October 1, 2016, and applicable to assessment years commencing on or after*  
1274 *October 1, 2016*):

1275 (53) (a) One motor vehicle belonging to, leased to or held in trust  
1276 for, any member of the United States armed forces, if such motor  
1277 vehicle is garaged inside or outside the state;

1278 (b) Any person claiming the exemption provided under this  
1279 subdivision for any assessment year shall, not later than the thirty-first  
1280 day of December next following the date on which property tax is due  
1281 in such assessment year, file with the [assessor or board of assessors, in  
1282 the town in which such motor vehicle is registered,] Commissioner of  
1283 Revenue Services written application claiming such exemption on a  
1284 form approved for such purpose by [such assessor or board] said  
1285 commissioner. Notwithstanding the provisions of this chapter, any  
1286 person claiming the exemption under this subdivision for a leased  
1287 motor vehicle shall be entitled to a refund of the tax paid with respect  
1288 to such vehicle, whether such tax was paid by the lessee or by the  
1289 lessor pursuant to the terms of the lease. Upon approving such  
1290 person's exemption claim, the [assessor] commissioner shall certify the  
1291 amount of refund to which the applicant is entitled [and shall notify  
1292 the tax collector of such amount. The tax collector shall refer such  
1293 certification to the board of selectmen in a town or to the  
1294 corresponding authority in any other municipality. Upon receipt of  
1295 such certification, the selectmen or such other authority shall draw an  
1296 order on the Treasurer in favor of such person for the amount of  
1297 refund so certified] and shall draw an order on the Secretary of the

1298 Office of Policy and Management in favor of such person for the  
1299 amount of refund so certified. Failure to file such application as  
1300 prescribed herein with respect to any assessment year shall constitute a  
1301 waiver of the right to such exemption for such assessment year;

1302 Sec. 33. Subdivision (74) of section 12-81 of the general statutes is  
1303 repealed and the following is substituted in lieu thereof (*Effective*  
1304 *October 1, 2016, and applicable to assessment years commencing on or after*  
1305 *October 1, 2016*):

1306 (74) (A) (i) For a period not to exceed five assessment years  
1307 following the assessment year in which it is first registered, any new  
1308 commercial truck, truck tractor, tractor and semitrailer, and vehicle  
1309 used in combination therewith, which is used exclusively to transport  
1310 freight for hire and: Is either subject to the jurisdiction of the United  
1311 States Department of Transportation pursuant to Chapter 135 of Title  
1312 49, United States Code, or any successor thereto, or would otherwise  
1313 be subject to said jurisdiction except for the fact that the vehicle is used  
1314 exclusively in intrastate commerce; has a gross vehicle weight rating in  
1315 excess of twenty-six thousand pounds; and prior to August 1, 1996,  
1316 was not registered in this state or in any other jurisdiction but was  
1317 registered in this state on or after said date. (ii) For a period not to  
1318 exceed five assessment years following the assessment year in which it  
1319 is first registered, any new commercial truck, truck tractor, tractor and  
1320 semitrailer, and vehicle used in combination therewith, not eligible  
1321 under subparagraph (A)(i) of this subdivision, that has a gross vehicle  
1322 weight rating in excess of fifty-five thousand pounds and was not  
1323 registered in this state or in any other jurisdiction but was registered in  
1324 this state on or after August 1, 1999. As used in this subdivision, "gross  
1325 vehicle weight rating" has the same meaning as provided in section 14-  
1326 1;

1327 (B) Any person who on October first in any year holds title to or is  
1328 the registrant of a vehicle for which such person intends to claim the  
1329 exemption provided in this subdivision shall file with the [assessor or  
1330 board of assessors in the municipality in which the vehicle is subject to

1331 property taxation] Commissioner of Revenue Services, on or before the  
1332 first day of November in such year, a written application claiming such  
1333 exemption on a form prescribed by the Secretary of the Office of Policy  
1334 and Management. Such person shall include information as to the  
1335 make, model, year and vehicle identification number of each such  
1336 vehicle, and any appurtenances attached thereto, in such application.  
1337 The person holding title to or the registrant of such vehicle for which  
1338 exemption is claimed shall furnish the [assessor or board of assessors]  
1339 commissioner with such supporting documentation as said secretary  
1340 may require, including, but not limited to, evidence of vehicle use,  
1341 acquisition cost and registration. Failure to file such application in this  
1342 manner and form within the time limit prescribed shall constitute a  
1343 waiver of the right to such exemption for such assessment year, unless  
1344 an extension of time is allowed as provided in section 12-81k. Such  
1345 application shall not be required for any assessment year following  
1346 that for which the initial application is filed, provided if the vehicle is  
1347 modified, such modification shall be deemed a waiver of the right to  
1348 such exemption until a new application is filed and the right to such  
1349 exemption is established as required initially; [. With respect to any  
1350 vehicle for which the exemption under this subdivision has previously  
1351 been claimed in a town other than that in which the vehicle is  
1352 registered on any assessment date, the person shall not be entitled to  
1353 such exemption until a new application is filed and the right to such  
1354 exemption is established in said town;]

1355 (C) With respect to any vehicle which is not registered on the first  
1356 day of October in any assessment year and which is registered  
1357 subsequent to said first day of October but prior to the first day of  
1358 August in such assessment year, the value of such vehicle for property  
1359 tax exemption purposes shall be a pro rata portion of the value  
1360 determined in accordance with subparagraph (D) of this subdivision,  
1361 to be determined by a ratio, the numerator of which shall be the  
1362 number of months from the date of such registration, including the  
1363 month in which registration occurs, to the first day of October next  
1364 succeeding and the denominator of which shall be twelve. For

1365 purposes of this subdivision, "assessment year" means the period of  
1366 twelve full months commencing with October first each year;

1367 (D) Notwithstanding the provisions of section [12-71d] 26 of this act,  
1368 the [assessor or board of assessors] Secretary of the Office of Policy and  
1369 Management shall determine the value for each vehicle with respect to  
1370 which a claim for exemption under this subdivision is approved, based  
1371 on the vehicle's cost of acquisition, including costs related to the  
1372 modification of such vehicle, adjusted for depreciation;

1373 Sec. 34. Section 12-81h of the general statutes is repealed and the  
1374 following is substituted in lieu thereof (*Effective October 1, 2016, and*  
1375 *applicable to assessment years commencing on or after October 1, 2016*):

1376 [Any municipality, upon approval by its legislative body,] The  
1377 Commissioner of Revenue Services may allow an exemption from  
1378 [property tax] the motor vehicle tax imposed pursuant to section 21 of  
1379 this act to be determined as a uniform percentage of the assessed value  
1380 of any one motor vehicle owned by any veteran with a condition of  
1381 disability enabling such veteran to qualify for the exemption from  
1382 property tax currently allowed under subdivision (20) or subdivision  
1383 (21) of section 12-81, provided such motor vehicle must be specially  
1384 equipped for purposes of adapting its use to the disability of such  
1385 veteran.

1386 Sec. 35. Section 12-95 of the general statutes is repealed and the  
1387 following is substituted in lieu thereof (*Effective October 1, 2016*):

1388 No individual shall receive any exemption to which he is entitled by  
1389 any one of subdivisions (19), (20), (22), (23), (25), (26) and (28) of  
1390 section 12-81 or section 12-82 until he has proved his right to such  
1391 exemption in accordance with the provisions of sections 12-93 and 12-  
1392 94, together with such further proof as is necessary under the  
1393 provisions of any of said sections. Exemptions so proved by residents  
1394 shall take effect on the next succeeding assessment day, provided  
1395 individuals entitled to an exemption under the provisions of

1396 subdivision (20) of section 12-81 may prove such right at any time  
1397 before the expiration of the time limited by law for the board of  
1398 assessment appeals of the town wherein the exemption is claimed to  
1399 complete its duties and such exemption shall take effect on the  
1400 assessment day next preceding the date of the proof thereof. For  
1401 purposes of any tax payable in accordance with the provisions of  
1402 section [12-71b] 24 of this act, any such exemption referred to in this  
1403 section shall take effect on the first day of January next following the  
1404 date on which the right to such exemption has been proved.

1405 Sec. 36. Section 12-110 of the general statutes is repealed and the  
1406 following is substituted in lieu thereof (*Effective October 1, 2016, and*  
1407 *applicable to assessment years commencing on or after October 1, 2016*):

1408 [(a) The board of assessment appeals in each town shall meet at least  
1409 once in the month of September, annually, provided any meeting in  
1410 the month of September shall be for the sole purpose of hearing  
1411 appeals related to the assessment of motor vehicles, and shall give  
1412 notice of the time and place of such meetings by posting it at least ten  
1413 days before the first meeting in the office of the town clerk, and  
1414 publishing it in some newspaper published therein or, if no newspaper  
1415 is published in such town, in a newspaper having a general circulation  
1416 in such town. Such meetings shall be held on business days, which  
1417 may be Saturdays, the last not later than the last business day in the  
1418 month of September, on or before which date such board shall  
1419 complete the duties imposed upon it.]

1420 [(b)] The board of assessment appeals in each town shall meet in the  
1421 month of March to hear appeals related to the assessment of property.  
1422 Any such meeting shall be held on business days, which may be  
1423 Saturdays, the last not later than the last business day in the month of  
1424 March, on or before which date such board shall complete the duties  
1425 imposed upon it.

1426 Sec. 37. Section 12-112 of the general statutes is repealed and the  
1427 following is substituted in lieu thereof (*Effective October 1, 2016, and*

1428 *applicable to assessment years commencing on or after October 1, 2016):*

1429 No appeal from the doings of the assessors in any town shall be  
1430 heard or entertained by the board of assessment appeals [unless  
1431 referred to it at one of its meetings during the month of September in  
1432 the case of an appeal related to motor vehicle assessment or] unless  
1433 written appeal is made on or before February twentieth in accordance  
1434 with the provisions of section 12-111.

1435 Sec. 38. Section 12-121f of the general statutes is repealed and the  
1436 following is substituted in lieu thereof (*Effective October 1, 2016, and*  
1437 *applicable to assessment years commencing on or after October 1, 2016):*

1438 (a) An assessment list in any town, city or borough is not invalid as  
1439 to the taxpayers of the taxing district as a whole because the assessor  
1440 committed any one or more of the errors or omissions listed in  
1441 subdivisions (1) to (15), inclusive, of this subsection unless an action  
1442 contesting the validity of the assessment list is brought within four  
1443 months after the assessment date and the plaintiff establishes that the  
1444 assessor's error or omission will produce a substantial injustice to the  
1445 taxpayers as a whole:

1446 (1) The assessor failed to give the legal notice required by section 12-  
1447 40 that all persons liable to pay taxes in the taxing district must, when  
1448 required by law, bring in written or printed lists of the taxable  
1449 property belonging to them;

1450 (2) The assessor received a list that is either not sworn to or not  
1451 signed by the person giving that list as required by section 12-49;

1452 (3) The assessor received a list after the deadline specified by section  
1453 12-42 but neglected to fill out a list of the property described and add  
1454 to the assessment the penalty set by section 12-42 for failing to file  
1455 before the deadline;

1456 (4) The assessor failed to give the notice required by subsection (c)  
1457 of section 12-53 after adding property to the list of any person or

1458 corporation making a sworn list;

1459 (5) The assessor failed to give the notice required by subsection (c)  
1460 of section 12-53 after making out a list for a person or corporation that  
1461 was liable to pay taxes and failed to give a required list;

1462 (6) The assessor failed to assess and set house lots separately in lists  
1463 as land as required by section 12-42;

1464 (7) The assessor failed to sign any assessment list, or did not sign the  
1465 assessment list of a town, city or borough collectively but signed the  
1466 assessment list individually for districts in the town, city or borough;

1467 (8) The assessor failed, as required by subsection (a) of section 12-55,  
1468 to arrange an assessment list in alphabetical order, or to lodge the list  
1469 in the required office on or before the day designated by law, or at all;

1470 (9) The assessor decreased valuations after the day on which the  
1471 assessment list was lodged or was required by law to be lodged in the  
1472 required office, but before the date on which the abstract of such list  
1473 was transmitted or was required to be transmitted to the Secretary of  
1474 the Office of Policy and Management;

1475 (10) The assessor failed, as required by section 12-42, to fill out a list  
1476 for any person or corporation that failed to return a required list;

1477 (11) The assessor incorrectly made an assessment list abstract  
1478 required by subsection (a) of section 12-55;

1479 (12) The assessor failed to compare, sign, return, date or make oath  
1480 to an abstract of an assessment list of his or her town, as required by  
1481 law, or omitted from an abstract any part of the list of any person;

1482 (13) The assessor did not take the oath required by law;

1483 (14) The assessor failed to return to a district clerk an assessment list  
1484 of the district assessment; or

1485 (15) The assessor omitted from the assessment list the taxable  
1486 property of any person or corporation liable to pay taxes.

1487 (b) An assessment list in any town, city or borough is not invalid as  
1488 to the taxpayers of the taxing district as a whole because the board of  
1489 assessment appeals or a member or members of the board committed  
1490 any one or more of the errors or omissions listed in subdivisions (1) to  
1491 ~~[(6)]~~ (5), inclusive, of this subsection unless an action contesting the  
1492 validity of the assessment list is brought within four months after the  
1493 assessment date and the plaintiff establishes that the error or omission  
1494 will produce a substantial injustice to the taxpayers as a whole:

1495 (1) A member or members of the board of assessment appeals did  
1496 not take the oath required by law;

1497 ~~[(2) The board of assessment appeals failed to give notice of the~~  
1498 ~~times and places of the meetings as required by section 12-110;]~~

1499 ~~[(3)]~~ (2) The board of assessment appeals held its first meeting on  
1500 some day other than the day provided by section 12-110, as amended  
1501 by this act;

1502 ~~[(4)]~~ (3) The board of assessment appeals added to the list of any  
1503 person or corporation any item of taxable property actually owned by  
1504 the person or corporation without giving the notice required by section  
1505 12-111 or 12-115;

1506 ~~[(5)]~~ (4) The board of assessment appeals increased the list of any  
1507 person or corporation, or added to the assessment list the name of any  
1508 person or corporation, without giving such person or corporation the  
1509 notice required by section 12-111 or 12-115, and the amount of such list  
1510 is not excessive or unjust; or

1511 ~~[(6)]~~ (5) Any assessment list or abstract thereof is not signed by a  
1512 member acting on behalf of the board of assessment appeals after  
1513 having been examined and corrected by the board of assessment  
1514 appeals.

1515 (c) A tax laid and imposed in any town, city or borough is not  
1516 invalid as to the taxpayers of the taxing district as a whole because of  
1517 any one or more of the errors or omissions listed in subdivisions (1) to  
1518 (5), inclusive, of this subsection unless an action contesting the validity  
1519 of the tax is brought within four months after the tax is imposed and  
1520 the plaintiff establishes that the error or omission will produce a  
1521 substantial injustice to the taxpayers as a whole:

1522 (1) The abstract of an assessment list was not transmitted to the  
1523 Secretary of the Office of Policy and Management when required;

1524 (2) The proper authorities voted to levy a tax, but failed to fix the  
1525 time when such tax should become due, and the tax collector has given  
1526 notice that the taxes were to become due at a certain time;

1527 (3) A rate bill or a bill for taxes for the collection of any tax was not  
1528 made under the hands of the proper authority according to law;

1529 (4) The selectmen of any town made their rate bill from an  
1530 assessment list made and corrected by the assessor and board of  
1531 assessment appeals and lodged in the town clerk's office and  
1532 disregarded any illegal alteration in the list made after the list and  
1533 abstract were completed and lodged in the town clerk's office; or

1534 (5) A mistake, irregularity or omission occurred in any of the steps  
1535 preparatory to the issuance of a rate bill or bill for taxes for any tax, or  
1536 in the preparation or issuance of such a rate bill or bill for taxes, or in  
1537 the warrant for collection thereof, provided such mistake, irregularity  
1538 or omission is not shown by the taxpayer to have made his or her tax  
1539 materially greater and that notice of the bill has been given to the  
1540 taxpayer.

1541 Sec. 39. Subdivision (1) of subsection (i) of section 12-157 of the  
1542 general statutes is repealed and the following is substituted in lieu  
1543 thereof (*Effective October 1, 2016, and applicable to assessment years*  
1544 *commencing on or after October 1, 2016*):

1545 (i) (1) If the sale realizes an amount in excess of the amount needed  
1546 to pay all delinquent taxes, interest, penalties, fees, and costs, the  
1547 amount of the excess shall be held in an interest-bearing escrow  
1548 account separate from all other accounts of the municipality. (A) If the  
1549 property is redeemed prior to the expiration of the redemption period,  
1550 the amount held in escrow shall, within ten days of the tax collector  
1551 receiving notice of redemption, be turned over to the purchaser. Any  
1552 interest earned shall be the property of the municipality. (B) If the  
1553 property is not redeemed in the redemption period, the amount held  
1554 in escrow may be used to pay the delinquent taxes, interest, penalties,  
1555 fees and costs on the same or any other property of the taxpayer,  
1556 including personal property, [and motor vehicles.] In the case of  
1557 subparagraph (B) of this subdivision, the tax collector shall, within ten  
1558 days of the expiration of the redemption period, pay to the clerk of the  
1559 court for the judicial district in which the property is located the  
1560 amount held in escrow remaining after paying the delinquent taxes,  
1561 interest, fees, penalties and costs owed by the taxpayer to the  
1562 municipality. The tax collector shall, within five days of the payment,  
1563 provide notice to the delinquent taxpayer, any mortgagee, lienholder,  
1564 or other encumbrancer of record whose interest in such property is  
1565 choate and is affected by the sale, by certified mail, return receipt  
1566 requested of the name and address of the court to which the moneys  
1567 were paid, the person's right to file an application with the court for  
1568 return of said money, and the amount of money paid to the court.

1569 Sec. 40. Section 12-169a of the general statutes is repealed and the  
1570 following is substituted in lieu thereof (*Effective October 1, 2016*):

1571 (a) A municipality, by ordinance adopted by its legislative body,  
1572 may establish a local scholarship fund to provide financial assistance  
1573 for postsecondary education for residents of the municipality.

1574 (b) Any municipality which establishes a local scholarship fund  
1575 pursuant to subsection (a) of this section shall establish a scholarship  
1576 committee or designate an existing committee in the municipality to  
1577 select, annually, the scholarship recipients.

1578 (c) A municipality may redesign and designate a place on its  
1579 municipal [motor vehicle] real property tax bill for taxpayers to check  
1580 off amounts to donate to the local scholarship fund. The redesign of  
1581 such tax bill shall be done so as to allow a taxpayer to voluntarily  
1582 check off and donate an amount of at least one dollar. The donated  
1583 amount shall not reduce the tax liability but shall be in addition to the  
1584 amount otherwise due and payable. The redesign of the [motor  
1585 vehicle] real property tax bill shall be approved by the Office of Policy  
1586 and Management prior to its use. The municipality may include an  
1587 insert with its [motor vehicle] real property tax bills which explains the  
1588 scholarship fund and the check-off provision to the taxpayer. The town  
1589 treasurer shall deposit all moneys collected as a result of the check-off  
1590 in the fund and the treasurer may accept donations from other sources  
1591 for purposes of the fund.

1592 Sec. 41. Section 12-195b of the general statutes is repealed and the  
1593 following is substituted in lieu thereof (*Effective October 1, 2016, and*  
1594 *applicable to assessment years commencing on or after October 1, 2016*):

1595 (a) If any personal property tax [, other than a tax on a motor  
1596 vehicle,] due any municipality is not paid within the time limited by  
1597 any local charter or ordinance, or in the event that the municipality,  
1598 following the assessment date for such tax, has reason to believe that  
1599 such tax will not be paid when due, the municipality shall have a lien,  
1600 upon perfection as hereinafter provided, upon the goods situated in  
1601 this state and owned by the taxpayer upon the date of perfection, or  
1602 upon the goods thereafter acquired by the taxpayer. Such lien shall  
1603 attach and become perfected at the time when notice of such lien is  
1604 filed pursuant to the filing provisions of part 5 of article 9 of title 42a,  
1605 except that the signature of the taxpayer against whose property the  
1606 lien is claimed shall not be required on said notice of lien and, in each  
1607 case, the notice of lien shall be filed as if the debtor were located in this  
1608 state. Except as hereinafter provided, upon perfection, such lien shall  
1609 have priority over all subsequently perfected liens and security  
1610 interests. Such lien shall not attach to or be applicable to proceeds.

1611 (b) On and after July 1, 1999, and except as otherwise provided by  
1612 law, a notice of lien upon personal property for taxes payable to a  
1613 municipality shall, once perfected under part 5 of article 9 of title 42a,  
1614 have priority over all previously perfected liens and security interests  
1615 and other encumbrances of record under the Connecticut Uniform  
1616 Commercial Code. If more than one municipality perfects such a notice  
1617 of lien on the same day, the priority of such liens shall be determined  
1618 by the time of day such liens were perfected, and if perfected at the  
1619 same time, the lien for the highest tax amount shall take precedence.  
1620 As used in this section, "municipality" means any town, consolidated  
1621 town and city, consolidated town and borough, borough, district, as  
1622 defined in section 7-324, and any city not consolidated with a town.

1623 (c) The provisions of this section shall not be construed to create any  
1624 implication related to the priority of a lien perfected on or before June  
1625 30, 1999.

1626 Sec. 42. Subsection (b) of section 14-15a of the general statutes is  
1627 repealed and the following is substituted in lieu thereof (*Effective*  
1628 *October 1, 2016, and applicable to assessment years commencing on or after*  
1629 *October 1, 2016*):

1630 (b) (1) If the commissioner finds, upon investigation, that any motor  
1631 vehicle available for lease or rental in this state has been registered in  
1632 another state for the purpose of evading, or the effect of which is the  
1633 avoidance of, the motor vehicle laws of this state, for the purposes of  
1634 paying a lower registration fee or evading the payment of any tax  
1635 levied by this state or any Connecticut municipality, said  
1636 commissioner may, in said commissioner's discretion, (A) prohibit the  
1637 lease or rental of any such motor vehicle in this state, (B) require that  
1638 such motor vehicle be registered in this state in accordance with the  
1639 provisions of section 14-12, (C) suspend or revoke a license to engage  
1640 in such leasing or renting issued under the provisions of section 14-15,  
1641 or (D) require a licensee to furnish a bond in the amount of one  
1642 thousand dollars for each vehicle registered in another state. (2) If the  
1643 commissioner finds, upon investigation, that any licensee has failed to

1644 satisfy its obligations for payment of [municipal property taxes] the  
1645 motor vehicle tax imposed under section 21 of this act, the  
1646 commissioner may, thirty days after the issuance of notice to such  
1647 licensee, and after notice and an opportunity for a hearing in  
1648 accordance with the provisions of chapter 54, suspend such license  
1649 until all such obligations are satisfied.

1650 Sec. 43. Subsections (c) and (d) of section 14-16 of the general  
1651 statutes are repealed and the following is substituted in lieu thereof  
1652 (*Effective October 1, 2016*):

1653 (c) If the owner of a registered motor vehicle dies, the registration  
1654 for the vehicle shall, unless the vehicle is destroyed, continue in force  
1655 as a valid registration until the end of the registration period unless: (1)  
1656 Ownership of the vehicle is transferred pursuant to subsection (b) of  
1657 this section or by the deceased owner's executor, administrator, legatee  
1658 or distributee prior to the end of the registration period, in which case  
1659 the registration shall continue in force until the time of the transfer; or  
1660 (2) ownership of the vehicle is transferred to the brother, sister, father,  
1661 mother, child or spouse of the owner, in which case the registration  
1662 shall, upon the payment of a fee of twenty dollars, continue in force  
1663 until the end of the registration period or until the ownership is sooner  
1664 transferred to a person other than such a relative. If at the end of the  
1665 registration period the relative has not transferred ownership of the  
1666 vehicle and the relative applies for registration of the vehicle, the  
1667 registration shall not be subject to the provisions of subsection (a) of  
1668 section [12-71b] 24 of this act.

1669 (d) If a motor vehicle is transferred in connection with the  
1670 organization, reorganization or dissolution, or because of the partial  
1671 liquidation, of an incorporated or unincorporated business in which  
1672 gain or loss to the transferor is not recognized for federal income tax  
1673 purposes under the Internal Revenue Code and Treasury regulations  
1674 and rulings issued thereunder, the registration of the vehicle shall,  
1675 upon the payment of a fee of twenty dollars, continue in force until the  
1676 end of the registration period or until the registration is sooner

1677 transferred to anyone outside the original business organization. If the  
1678 transferee of the motor vehicle has not transferred ownership of the  
1679 motor vehicle to anyone outside the original business organization at  
1680 the end of the registration period and the transferee applies for a  
1681 registration for the vehicle, the registration shall not be subject to the  
1682 provisions of subsection (a) of section [12-71b] 24 of this act.

1683 Sec. 44. Section 14-33 of the general statutes, as amended by section  
1684 1 of public act 14-19, is repealed and the following is substituted in lieu  
1685 thereof (*Effective October 1, 2016, and applicable to assessment years*  
1686 *commencing on or after October 1, 2016*):

1687 (a) If any property tax, or any installment thereof, laid by any city,  
1688 town, borough or other taxing district upon a registered motor vehicle  
1689 or snowmobile remains unpaid, the [tax collector of such city, town,  
1690 borough or other taxing district] Commissioner of Revenue Services  
1691 shall notify the Commissioner of Motor Vehicles of such delinquency  
1692 in accordance with subsection (e) of this section and guidelines and  
1693 procedures established by the commissioner. The [commissioner]  
1694 Commissioner of Motor Vehicles shall not issue registration for such  
1695 motor vehicle or snowmobile for the next registration period if,  
1696 according to the commissioner's records, it is then owned by the  
1697 person against whom such tax has been assessed or by any person to  
1698 whom such vehicle has not been transferred by bona fide sale. Unless  
1699 notice has been received by the commissioner under the provisions of  
1700 section 14-33a, as amended by this act, no such registration shall be  
1701 issued until the commissioner receives notification that the tax  
1702 obligation has been legally discharged; nor shall the commissioner  
1703 register any other motor vehicle, snowmobile, all-terrain vehicle or  
1704 vessel in the name of such person, except that the commissioner may  
1705 continue to register other vehicles owned by a leasing or rental firm  
1706 licensed pursuant to section 14-15, and may issue such registration to  
1707 any private owner of three or more paratransit vehicles in direct  
1708 proportion to the percentage of total tax due on such vehicles which  
1709 has been paid and notice of payment on which has been received. The

1710 Commissioner of Motor Vehicles may immediately suspend or cancel  
1711 all motor vehicle, snowmobile, all-terrain vehicle or vessel registrations  
1712 issued in the name of any person (1) who has been reported as  
1713 delinquent and whose registration was renewed through an error or  
1714 through the production of false evidence that the delinquent tax on  
1715 any motor vehicle or snowmobile had been paid, or (2) who has been  
1716 reported by [a tax collector] the Commissioner of Revenue Services as  
1717 having paid [a property] the motor vehicle tax on a motor vehicle or  
1718 snowmobile with a check which was dishonored by a bank and such  
1719 tax remains unpaid. Any person aggrieved by any action of the  
1720 [commissioner] Commissioner of Motor Vehicles under this section  
1721 may appeal therefrom in the manner provided in section 14-134. For  
1722 the purposes of this subsection, "paratransit vehicle" means a motor  
1723 bus, taxicab or motor vehicle in livery service operated under a  
1724 certificate of convenience and necessity issued by the Department of  
1725 Transportation or by a transit district and which is on call or demand  
1726 or used for the transportation of passengers for hire.

1727 (b) Notwithstanding the provisions of subsection (a) of this section,  
1728 the Commissioner of Motor Vehicles, in consultation with the  
1729 Treasurer and the Secretary of the Office of Policy and Management,  
1730 may enter into an agreement with the [tax collector of any city, town,  
1731 borough or other taxing district] Commissioner of Revenue Services  
1732 whereby the [commissioner] Commissioner of Motor Vehicles shall  
1733 collect any property tax or any installment thereof on a registered  
1734 motor vehicle which remains unpaid from any person against whom  
1735 such tax has been assessed who makes application for registration for  
1736 such motor vehicle. Each such agreement shall include a procedure for  
1737 the remission of taxes collected to the [city, town, borough or other  
1738 taxing district,] Commissioner of Revenue Services on a regular basis.  
1739 [, and may provide that a fee be paid by the city, town, borough or  
1740 other taxing district to the commissioner to cover any costs associated  
1741 with the administration of the agreement.] In the event an agreement is  
1742 in effect, the [commissioner] Commissioner of Motor Vehicles shall  
1743 immediately issue a registration for a motor vehicle owned by a person

1744 against whom such tax has been assessed upon receipt of payment of  
1745 such tax and a service fee of two dollars, in addition to the fee  
1746 prescribed for the renewal of the registration.

1747 (c) On and after March 1, 1989, any municipality may participate in  
1748 a program administered by the Commissioner of Motor Vehicles to  
1749 facilitate the payment of fines for parking violations. If any such  
1750 municipality elects to participate in such program, it shall provide for a  
1751 notice of violation to be served personally upon the operator of a  
1752 motor vehicle who is present at the time of service. If the operator is  
1753 not present, the notice shall be served upon the owner of the motor  
1754 vehicle by affixing notice to said vehicle in a conspicuous place. In the  
1755 case of any motor vehicle that is leased or rented by the owner, not  
1756 more than thirty days after the initial notice of a parking violation for  
1757 which a fine remains unpaid at such time, a second notice of violation  
1758 shall be mailed to the address of record of the owner leasing or renting  
1759 the motor vehicle to such operator. No fines or penalties shall accrue to  
1760 the owner of such rented or leased vehicle for the violation for a period  
1761 of sixty days after the second notice is mailed. Upon receipt of such  
1762 notification, the owner of such rented or leased vehicle may notify the  
1763 municipality as to whom the lessee was at the time of such issuance of  
1764 the notice of violation, the lessee's address, motor vehicle operator's  
1765 license number and state of issuance, and the municipality shall issue  
1766 such notice of violation to such lessee. A participating municipality  
1767 shall notify the commissioner of every owner of a registered motor  
1768 vehicle who has unpaid fines for more than five parking violations  
1769 committed within such municipality on and after March 1, 1989. Upon  
1770 receipt of such notification, the commissioner shall not issue or renew  
1771 the motor vehicle registration of such person until he receives  
1772 notification from such municipality that the delinquent fines have been  
1773 paid.

1774 (d) The provisions of subsection (c) of this section shall not apply to  
1775 any person, firm or corporation engaged in the business of leasing or  
1776 renting motor vehicles without drivers in this state with respect to any

1777 motor vehicle which is leased or rented. The commissioner shall adopt  
1778 regulations, in accordance with chapter 54, to implement the  
1779 provisions of subsection (c) of this section.

1780 (e) The [tax collector of a city, town, borough or other district]  
1781 Commissioner of Revenue Services shall, at least once during each  
1782 calendar month, notify the Commissioner of Motor Vehicles of any  
1783 outstanding delinquent [property] motor vehicle tax payment or  
1784 installment thereof for a registered motor vehicle or snowmobile. If a  
1785 tax collector fails to provide such notice to the commissioner, the  
1786 commissioner shall not be required to deny the issuance of a  
1787 registration, pursuant to subsection (a) of this section, to the person  
1788 against whom such tax has been assessed by said city or town, or by a  
1789 borough or other taxing district located therein.

1790 (f) Any city, town, borough or other taxing district that notifies the  
1791 commissioner of [(1) a delinquency in accordance with subsection (a)  
1792 of this section, or (2)] an owner of a registered motor vehicle who has  
1793 unpaid fines for more than five parking violations in accordance with  
1794 subsection (c) of this section, may participate in a program to issue  
1795 temporary registrations for passenger motor vehicles on behalf of the  
1796 commissioner to persons whose registrations have been denied, and  
1797 who subsequently make full payment to the city, town, borough or  
1798 other taxing district for the amounts owed under said subsections. A  
1799 participating city, town, borough or other taxing district shall issue  
1800 such temporary registrations in accordance with subsection (i) of  
1801 section 14-12 and shall retain the fees authorized in subsection (n) of  
1802 section 14-49 for such registrations. The commissioner may adopt  
1803 regulations in accordance with chapter 54 to carry out the provisions of  
1804 this subsection.

1805 Sec. 45. Section 14-33a of the general statutes is repealed and the  
1806 following is substituted in lieu thereof (*Effective October 1, 2016, and*  
1807 *applicable to assessment years commencing on or after October 1, 2016*):

1808 When a taxpayer who was reported to the Commissioner of Motor

1809 Vehicles as delinquent in taxes by [a tax collector] the Commissioner of  
1810 Revenue Services in accordance with section 14-33, as amended by this  
1811 act, is no longer delinquent, the [tax collector] Commissioner of  
1812 Revenue Services shall immediately notify the Commissioner of Motor  
1813 Vehicles in accordance with guidelines and procedures established by  
1814 the [commissioner] Commissioner of Motor Vehicles. [No tax collector  
1815 shall] The Commissioner of Revenue Services shall not knowingly  
1816 submit a false report to the Commissioner of Motor Vehicles that a  
1817 motor vehicle tax is no longer delinquent pursuant to this section.

1818 Sec. 46. Subsection (c) of section 14-34a of the general statutes is  
1819 repealed and the following is substituted in lieu thereof (*Effective*  
1820 *October 1, 2016, and applicable to assessment years commencing on or after*  
1821 *October 1, 2016*):

1822 (c) Notwithstanding any such agreement or plan, (1) any such  
1823 commercial vehicle garaged at any fixed location or which leaves from  
1824 and returns to one or more points within this state in the normal  
1825 course of operations, shall be taxable in this state; [as personal  
1826 property in the town where such vehicle is garaged;] (2) registration  
1827 shall be denied any such vehicle if any [personal property] taxes are  
1828 unpaid with respect to such vehicle, as provided in section 14-33, as  
1829 amended by this act; (3) any such vehicle based in this state shall be  
1830 subject to the provisions of sections 14-12, 14-15, 14-15a, as amended  
1831 by this act, 14-16a and chapter 247.

1832 Sec. 47. Section 14-163 of the general statutes is repealed and the  
1833 following is substituted in lieu thereof (*Effective October 1, 2016, and*  
1834 *applicable to assessment years commencing on or after October 1, 2016*):

1835 (a) The commissioner shall compile information concerning motor  
1836 vehicles [and snowmobiles subject to property taxation pursuant to  
1837 section 12-71] and snowmobiles subject to the motor vehicle tax  
1838 imposed under section 21 of this act using the records of the  
1839 Department of Motor Vehicles and information reported by owners of  
1840 motor vehicles and snowmobiles. [In addition to any other information

1841 the owner of a motor vehicle or snowmobile is required to file with the  
1842 commissioner by law, such owner shall provide the commissioner with  
1843 the name of the town in which such owner's motor vehicle or  
1844 snowmobile is to be set in the list for property tax purposes, pursuant  
1845 to section 12-71.] On or before December 1, [2004] 2015, and annually  
1846 thereafter, the commissioner shall provide to [each assessor in this  
1847 state] the Secretary of the Office of Policy and Management and the  
1848 Commissioner of Revenue Services a list identifying motor vehicles  
1849 and snowmobiles that are subject to [property taxation in each such  
1850 assessor's town] the motor vehicle property tax pursuant to section 21  
1851 of this act. Said list shall include the names and addresses of the  
1852 owners of such motor vehicles and snowmobiles, and the vehicle  
1853 identification numbers for all such vehicles for which such numbers  
1854 are available.

1855 (b) On or before October 1, [2004] 2017, and annually thereafter, the  
1856 commissioner shall provide to [each assessor in this state] the Secretary  
1857 of the Office of Policy and Management and the Commissioner of  
1858 Revenue Services a list identifying motor vehicles and snowmobiles [in  
1859 each such assessor's town] that were registered subsequent to the first  
1860 day of October of the assessment year immediately preceding, but  
1861 prior to the first day of August in such assessment year, and that are  
1862 subject to [property taxation] the motor vehicle property tax imposed  
1863 pursuant to section 21 of this act on a supplemental list pursuant to  
1864 section [12-71b] 24 of this act. In addition to the information for each  
1865 such [vehicle and] snowmobile specified under subsection (a) of this  
1866 section that is available to the commissioner, the list provided under  
1867 this subsection shall include a code related to the date of registration of  
1868 each such [vehicle or] snowmobile.

1869 [(c) No assessor or tax collector shall disclose any information  
1870 contained in any list provided by the commissioner pursuant to  
1871 subsections (a) and (b) of this section if the commissioner is not  
1872 required to provide such information or if such information is  
1873 protected from disclosure under state or federal law.]

1874 Sec. 48. Section 14-192 of the general statutes is repealed and the  
1875 following is substituted in lieu thereof (*Effective October 1, 2016, and*  
1876 *applicable to assessment years commencing on or after October 1, 2016*):

1877 (a) The commissioner shall be paid the following fees: (1) For filing  
1878 an application for a certificate of title, twenty-five dollars; (2) for each  
1879 security interest noted upon a certificate of title or maintained in the  
1880 electronic title file pursuant to subsection (b) of section 14-175, ten  
1881 dollars; (3) for each record copy search, twenty dollars; (4) for each  
1882 assignment of a security interest noted upon a certificate of title or  
1883 maintained in the electronic title file, ten dollars; (5) for an application  
1884 for a replacement certificate of title, twenty-five dollars, provided such  
1885 fee shall not be required for any such replacement certificate of title (A)  
1886 which is requested on a form prepared and signed by the [assessor in  
1887 any town] Commissioner of Revenue Services for purposes of such  
1888 proof of ownership of a motor vehicle as may be required in  
1889 accordance with section [12-71b] 24 of this act for purposes of the  
1890 motor vehicle tax imposed pursuant to section 21 of this act, or (B) in  
1891 connection with an application submitted by a licensed dealer in  
1892 accordance with the provisions of subsection (c) of section 14-12 or  
1893 section 14-61; (6) for an ordinary certificate of title issued upon  
1894 surrender of a distinctive certificate, ten dollars; (7) for filing a notice of  
1895 security interest, ten dollars; (8) for a certificate of search of the records  
1896 of the Department of Motor Vehicles, for each name or identification  
1897 number searched against, twenty dollars; (9) for filing an assignment  
1898 of security interest, ten dollars; (10) for search of a motor vehicle  
1899 certificate of title record, requested by a person other than the owner of  
1900 such motor vehicle, twenty dollars; and (11) for a bond filing under  
1901 section 14-176, twenty-five dollars.

1902 (b) If an application, certificate of title or other document required to  
1903 be mailed or delivered to the commissioner under any provision of this  
1904 chapter is not delivered to the commissioner within ten days from the  
1905 time it is required to be mailed or delivered, the commissioner shall  
1906 collect, as a penalty, an amount equal to the fee required for the

1907 transaction.

1908 (c) Motor vehicles leased to an agency of this state and motor  
1909 vehicles owned by the state, an agency of the state, or a municipality,  
1910 as defined in section 7-245, shall be exempt from the fees imposed by  
1911 this section.

1912 Sec. 49. (NEW) (*Effective October 1, 2015, and applicable to assessment*  
1913 *years commencing on or after October 1, 2015*) The following terms, when  
1914 used in sections 51 to 54, inclusive, of this act have the following  
1915 meanings, unless the context otherwise requires:

1916 (1) "Administrative auditor" means the person selected pursuant to  
1917 section 50 of this act;

1918 (2) "Average fiscal capacity" means the assessed value of all real  
1919 property in all municipalities within the planning region combined,  
1920 including property eligible for grants pursuant to sections 12-19a and  
1921 12-20a of the general statutes, divided by the total population of all  
1922 municipalities of the region combined;

1923 (3) "Base year" means the assessment year commencing October 1,  
1924 2013;

1925 (4) "Commercial and industrial property" means (A) real property  
1926 used for the sale of goods or services, including, but not limited to,  
1927 nonresidential living accommodations, dining establishments, motor  
1928 vehicle services, warehouses and distribution facilities, retail services,  
1929 banks, office buildings, multipurpose buildings wherein one or more  
1930 occupations are conducted, commercial condominiums for retail or  
1931 wholesale use, recreation facilities, entertainment facilities, airports,  
1932 hotels and motels, and (B) real property used for production and  
1933 fabrication of durable and nondurable man-made goods from raw  
1934 materials or compounded parts. Commercial and industrial property  
1935 includes the lot or land on which a building is situated and accessory  
1936 improvements located thereon, including, but not limited to, pavement  
1937 and storage buildings. Commercial and industrial property does not

1938 include real property located in an enterprise zone;

1939 (5) "Increase from base year" means the total assessed value of all  
 1940 commercial and industrial property within a municipality for the  
 1941 current year less the total assessed value of all commercial and  
 1942 industrial property within a municipality for the base year;

1943 (6) "Municipality" means any town, city, borough, consolidated  
 1944 town and city or consolidated town and borough;

1945 (7) "Municipal base value" means the total assessed value of  
 1946 commercial and industrial property within a municipality for the base  
 1947 year;

1948 (8) "Municipal commercial industrial mill rate" means:

T1	.4 X increase from base year X regional mill rate	+	
T2	.6 X increase from base year X municipal mill rate	+	
T3	effective July 1 of the current year		
T4	Municipal base value X municipal mill rate		Municipal
T5	effective July 1 of the current year	=	commercial
T6			industrial
T7	Total value		mill rate

1949 (9) "Municipal contribution to the area-wide tax base" means:

T8		X	regional mill rate	=	Municipal contribution to area-wide tax base
T9	Increase from base year X.4				
T10	1000				
T11					

1950 (10) "Municipal fiscal capacity" means the assessed value of all real  
 1951 property within a municipality, including property eligible for grants  
 1952 pursuant to section 1 of this act, and sections 12-19a and 12-20a of the  
 1953 general statutes, divided by the population of such municipality;

1954 (11) "Municipal distribution index" means:

$$\begin{array}{l}
 \text{T12} \\
 \text{T13} \\
 \text{T14}
 \end{array}
 \begin{array}{l}
 \\
 \text{Municipal Population} \\
 \\
 \end{array}
 \times
 \frac{\text{Average Fiscal Capacity}}{\text{Municipal Fiscal Capacity}}
 =
 \begin{array}{l}
 \text{Municipal} \\
 \text{Distribution} \\
 \text{Index}
 \end{array}$$

1955 (12) "Planning region" means a planning region of the state as  
1956 defined or redefined by the Secretary of the Office of Policy and  
1957 Management, or his or her designee, under the provisions of section  
1958 16a-4a of the general statutes;

1959 (13) "Population" means the number of persons residing in a  
1960 municipality according to the most recent federal decennial census,  
1961 except that, in intervening years between such censuses, "population"  
1962 means the number of persons according to the most recent estimate  
1963 made, pursuant to section 19a-2a of the general statutes, by the  
1964 Department of Public Health, with patients and inmates of state  
1965 hospitals, institutions of correction, and other state institutions  
1966 excluded;

1967 (14) "Regional mill rate" means the average mill rate of all  
1968 municipalities within its respective planning region as of January first  
1969 as calculated by the administrative auditor for such planning region  
1970 and verified by the Secretary of the Office of Policy and Management;  
1971 and

1972 (15) "Total value" means the total assessed value of commercial and  
1973 industrial property within a municipality for the current tax year.

1974 Sec. 50. (NEW) (*Effective October 1, 2015*) (a) On or before August  
1975 first and each subsequent even-numbered year thereafter, the regional  
1976 council of governments, established pursuant to section 4-124j of the  
1977 general statutes, for each planning region shall meet and elect from  
1978 among their number one member to serve as administrative auditor  
1979 for a period of two years and until a successor is elected. If a majority  
1980 is unable to agree upon a person to serve as administrative auditor, the  
1981 Secretary of the Office of Policy and Management shall appoint one

1982 member from among the council's members. If the administrative  
1983 auditor ceases to serve as a member within the planning region during  
1984 the term for which elected or appointed, a successor shall be chosen in  
1985 the same manner as provided in this subsection for the original  
1986 selection, to serve for the unexpired term.

1987 (b) The administrative auditor shall utilize the staff and facilities of  
1988 the planning region. The planning region shall be reimbursed for the  
1989 marginal expenses incurred by its staff by contribution from each other  
1990 municipality in the planning region in an amount which bears the  
1991 same proportion of the total expenses as the population such  
1992 municipality bears to the total population of the planning region. The  
1993 administrative auditor shall annually, on or before February first,  
1994 certify the amounts of total expense for the preceding calendar year,  
1995 and the share of each municipality, to the treasurer or other fiscal  
1996 officer of each municipality within the planning region. Payment shall  
1997 be made by the treasurer or other fiscal officer of each municipality to  
1998 the treasurer or other fiscal officer of the planning region on or before  
1999 the succeeding March first.

2000 Sec. 51. (NEW) (*Effective October 1, 2015, and applicable to assessment*  
2001 *years commencing on or after October 1, 2015*) Notwithstanding any  
2002 provision of any general statute, public act or special act, a  
2003 municipality's municipal commercial industrial mill rate shall be the  
2004 mill rate used to determine the amount of taxes imposed on  
2005 commercial and industrial property within such municipality, unless  
2006 there is no increase from the base year, in which case the municipal  
2007 mill rate shall be used.

2008 Sec. 52. (NEW) (*Effective October 1, 2015, and applicable to assessment*  
2009 *years commencing on or after October 1, 2015*) There is established a  
2010 regional property tax base revenue sharing system. On and after  
2011 January 1, 2017, the tax collector of each municipality within a  
2012 planning region shall remit its municipal contribution to the area-wide  
2013 tax base, not later than February first, annually, to the administrative  
2014 auditor for the planning region in which such municipality is located.

2015 The administrative auditor shall distribute such revenue to each  
 2016 municipality within the planning region pursuant to section 53 of this  
 2017 act.

2018       Sec. 53. (NEW) (*Effective October 1, 2015, and applicable to assessment*  
 2019 *years commencing on or after October 1, 2015*) The administrative auditor  
 2020 of each planning region shall distribute the moneys remitted to such  
 2021 auditor pursuant to section 52 of this act to each municipality on or  
 2022 before March first, annually, in an amount which bears the same  
 2023 proportion as such municipality's municipal distribution index bears  
 2024 to the total of all municipal distribution indices within such planning  
 2025 region. The revenue distributed to a municipality under this section  
 2026 shall be used by a municipality in the same manner and for the same  
 2027 purposes as the proceeds from taxes on real property levied by the  
 2028 municipality.

2029       Sec. 54. Section 47-3 of the general statutes is repealed and the  
 2030 following is substituted in lieu thereof (*Effective October 1, 2015*):

2031       [Each estate, given in fee tail, shall be an absolute estate in fee  
 2032 simple to the issue of the first donee in tail.] Each estate given in fee  
 2033 tail shall be an absolute estate in fee simple to the named grantee.

2034       Sec. 55. Sections 7-328b, 12-71b, 12-71c, 12-71d, 12-81c, 12-122a, 12-  
 2035 129s and 12-144a of the general statutes are repealed. (*Effective October*  
 2036 *1, 2016*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2016</i>	New section
Sec. 2	<i>July 1, 2016</i>	12-19b
Sec. 3	<i>July 1, 2016</i>	12-19c
Sec. 4	<i>July 1, 2016</i>	12-20b
Sec. 5	<i>July 1, 2016</i>	12-63h(a)
Sec. 6	<i>July 1, 2016</i>	12-64(b)
Sec. 7	<i>July 1, 2016</i>	3-55j(a) to (d)
Sec. 8	<i>July 1, 2016</i>	4b-38(g)

Sec. 9	<i>July 1, 2016</i>	4b-39
Sec. 10	<i>July 1, 2016</i>	4b-46
Sec. 11	<i>July 1, 2016</i>	10a-90
Sec. 12	<i>July 1, 2016</i>	10a-91(b)
Sec. 13	<i>July 1, 2016</i>	15-101dd
Sec. 14	<i>July 1, 2016</i>	22-26jj(c)
Sec. 15	<i>July 1, 2016</i>	22-26oo(c)
Sec. 16	<i>July 1, 2016</i>	22a-282
Sec. 17	<i>July 1, 2016</i>	23-30
Sec. 18	<i>July 1, 2016</i>	32-610
Sec. 19	<i>July 1, 2016</i>	32-666(a) and (b)
Sec. 20	<i>July 1, 2016</i>	12-62m(a)
Sec. 21	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	New section
Sec. 22	<i>from passage</i>	New section
Sec. 23	<i>October 1, 2016</i>	New section
Sec. 24	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	New section
Sec. 25	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	New section
Sec. 26	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	New section
Sec. 27	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-24b
Sec. 28	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-41

Sec. 29	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-43
Sec. 30	<i>October 1, 2016</i>	12-57
Sec. 31	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-71
Sec. 32	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-81(53)
Sec. 33	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-81(74)
Sec. 34	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-81h
Sec. 35	<i>October 1, 2016</i>	12-95
Sec. 36	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-110
Sec. 37	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-112
Sec. 38	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-121f
Sec. 39	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-157(i)(1)
Sec. 40	<i>October 1, 2016</i>	12-169a

Sec. 41	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-195b
Sec. 42	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-15a(b)
Sec. 43	<i>October 1, 2016</i>	14-16(c) and (d)
Sec. 44	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-33
Sec. 45	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-33a
Sec. 46	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-34a(c)
Sec. 47	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-163
Sec. 48	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-192
Sec. 49	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	New section
Sec. 50	<i>October 1, 2015</i>	New section
Sec. 51	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	New section
Sec. 52	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	New section

Sec. 53	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	New section
Sec. 54	<i>October 1, 2015</i>	47-3
Sec. 55	<i>October 1, 2016</i>	Repealer section

**PD**

*Joint Favorable Subst. C/R*

**FIN**