



General Assembly

January Session, 2015

**Committee Bill No. 451**

LCO No. 5469



\* 0 5 4 6 9 S B 0 0 4 5 1 P D \*

Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
(PD)

***AN ACT CONCERNING TAXATION OF ANTIQUE VEHICLES.***

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

1 Section 1. Subsection (b) of section 12-71 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective*  
3 *October 1, 2015, and applicable to assessment years commencing on or after*  
4 *October 1, 2015*):

5 (b) Except as otherwise provided by the general statutes, property  
6 subject to this section shall be valued at the same percentage of its then  
7 actual valuation as the assessors have determined with respect to the  
8 listing of real estate for the same year, except that any antique, rare or  
9 special interest motor vehicle, as defined in section 14-1, that is twenty-  
10 five years old or older shall be assessed at a value of not more than five  
11 hundred dollars. The owner of such antique, rare or special interest  
12 motor vehicle may be required by the assessors to provide reasonable  
13 documentation that such motor vehicle is an antique, rare or special  
14 interest motor vehicle, provided any motor vehicle for which special  
15 number plates have been issued pursuant to section 14-20 shall not be  
16 required to provide any such documentation. Such documentation

17 shall be provided once and not annually thereafter. The provisions of  
 18 this section shall not include money or property actually invested in  
 19 merchandise or manufacturing carried on out of this state or  
 20 machinery or equipment which would be eligible for exemption under  
 21 subdivision (72) of section 12-81 once installed and which cannot begin  
 22 or which has not begun manufacturing, processing or fabricating; or  
 23 which is being used for research and development, including  
 24 experimental or laboratory research and development, design or  
 25 engineering directly related to manufacturing or being used for the  
 26 significant servicing, overhauling or rebuilding of machinery and  
 27 equipment for industrial use or the significant overhauling or  
 28 rebuilding of other products on a factory basis or being used for  
 29 measuring or testing or metal finishing or in the production of motion  
 30 pictures, video and sound recordings.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	12-71(b)

**Statement of Purpose:**

To prohibit assessors from requiring documentation of antique vehicle status more than once and to increase the age threshold for antique vehicles from twenty to twenty-five years.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*

Co-Sponsors: SEN. CHAPIN, 30th Dist.

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