



General Assembly

January Session, 2015

Raised Bill No. 1136

LCO No. 6290



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT CONCERNING PROPERTY TAX REFORM.

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

1 Section 1. Section 4-124i of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2015*):

3 As used in sections 4-124i to 4-124p, inclusive, and sections 2 and 3
4 of this act:

5 (1) "Planning region" means a planning region of the state as
6 defined or redefined by the Secretary of the Office of Policy and
7 Management, or his designee under the provisions of section 16a-4a;

8 (2) "Chief elected official" means the highest ranking elected
9 governmental official of any town, city or borough within the state;

10 (3) "Elected official" means any selectman, mayor, alderman, or
11 member of a common council or other similar legislative body of any
12 town or city, or warden or burgess of any borough;

13 (4) "Council" means a regional council of governments organized
14 under the provisions of sections 4-124i to 4-124p, inclusive; and

15 (5) "Member" means any town, city or borough within a planning
16 region of the state having become a member of a regional council of
17 governments in accordance with sections 4-124i to 4-124p, inclusive.

18 Sec. 2. (NEW) (*Effective October 1, 2015*) Notwithstanding any
19 provision of the general statutes or any special act, charter or home
20 rule ordinance, any regional council of governments organized under
21 the provisions of sections 4-124i to 4-124p, inclusive, of the general
22 statutes, as amended by this act, may establish a program of
23 cooperation of member towns to create efficiencies in the delivery of
24 services and reduce costs within the planning region in accordance
25 with the terms of an agreement of the members and the provisions of
26 this section. Any such program of cooperation and any distribution
27 made pursuant to such program shall be made by unanimous consent
28 of all members of the council. Such distributions shall be funded from
29 grants from the municipal revenue sharing account established in
30 section 4-66l, of the general statutes, as amended by this act, after
31 grants are made for the purposes of section 3 of this act.

32 Sec. 3. (NEW) (*Effective October 1, 2015, and applicable to assessment*
33 *years commencing on or after October 1, 2015*) Notwithstanding any
34 provision of the general statutes or any special act, charter or home
35 rule ordinance, on and after October 1, 2015, each member of a
36 regional council of governments organized under the provisions of
37 sections 4-124i to 4-124p, inclusive, of the general statutes, as amended
38 by this act, shall reduce the property tax assessment on any motor
39 vehicle, as defined in section 14-1 of the general statutes to an amount
40 that yields a total property tax due on the motor vehicle that is equal to
41 the tax that would be imposed at a mill rate of not more than thirty-
42 five. Such council shall receive a grant from the municipal revenue
43 sharing account established in section 4-66l of the general statutes, as
44 amended by this act, and shall distribute the amount of such grant to

45 members of the council in proportion to the amount of sales and use
46 tax collected in such member's town, city or borough.

47 Sec. 4. Section 4-66l of the general statutes is repealed and the
48 following is substituted in lieu thereof (*Effective October 1, 2015*):

49 (a) There is established an account to be known as the "municipal
50 revenue sharing account" which shall be a separate, nonlapsing
51 account within the General Fund. The account shall contain any
52 moneys required by law to be deposited in the account. Moneys in the
53 account shall be expended by the Secretary of the Office of Policy and
54 Management for the purposes of grants established pursuant to
55 subsections (b) [and (c)] to (d), inclusive, of this section.

56 (b) (1) The secretary shall provide manufacturing transition grants
57 to municipalities in an amount equal to the amount each municipality
58 received from the state as payments in lieu of taxes pursuant to
59 sections 12-94b, 12-94c, 12-94f and 12-94g of the general statutes,
60 revision of 1958, revised to January 1, 2011, for the fiscal year ending
61 June 30, 2011. Such grant payments shall be made in quarterly
62 allotments, payable on November fifteenth, February fifteenth, May
63 fifteenth and August fifteenth. The total amount of the grant payment
64 is as follows:

T1	Municipality	Grant Amounts
T2		
T3	Andover	\$2,929
T4	Ansonia	70,732
T5	Ashford	2,843
T6	Avon	213,211
T7	Barkhamsted	33,100
T8	Beacon Falls	38,585
T9	Berlin	646,080
T10	Bethany	54,901
T11	Bethel	229,948

T12	Bethlehem	6,305
T13	Bloomfield	1,446,585
T14	Bolton	19,812
T15	Bozrah	110,715
T16	Branford	304,496
T17	Bridgeport	839,881
T18	Bridgewater	491
T19	Bristol	2,066,321
T20	Brookfield	97,245
T21	Brooklyn	8,509
T22	Burlington	14,368
T23	Canaan	17,075
T24	Canterbury	1,610
T25	Canton	6,344
T26	Chaplin	554
T27	Cheshire	598,668
T28	Chester	71,130
T29	Clinton	168,444
T30	Colchester	31,069
T31	Colebrook	436
T32	Columbia	21,534
T33	Cornwall	0
T34	Coventry	8,359
T35	Cromwell	27,780
T36	Danbury	1,534,876
T37	Darien	0
T38	Deep River	86,478
T39	Derby	12,218
T40	Durham	122,637
T41	Eastford	43,436
T42	East Granby	430,285
T43	East Haddam	1,392
T44	East Hampton	15,087
T45	East Hartford	3,576,349

T46	East Haven	62,435
T47	East Lyme	17,837
T48	Easton	2,111
T49	East Windsor	237,311
T50	Ellington	181,426
T51	Enfield	219,004
T52	Essex	80,826
T53	Fairfield	82,908
T54	Farmington	440,541
T55	Franklin	18,317
T56	Glastonbury	202,935
T57	Goshen	2,101
T58	Granby	28,727
T59	Greenwich	70,905
T60	Griswold	35,790
T61	Groton	1,373,459
T62	Guilford	55,611
T63	Haddam	2,840
T64	Hamden	230,771
T65	Hampton	0
T66	Hartford	1,184,209
T67	Hartland	758
T68	Harwinton	17,272
T69	Hebron	1,793
T70	Kent	0
T71	Killingly	567,638
T72	Killingworth	4,149
T73	Lebanon	24,520
T74	Ledyard	296,297
T75	Lisbon	2,923
T76	Litchfield	2,771
T77	Lyme	0
T78	Madison	6,880
T79	Manchester	861,979

T80	Mansfield	5,502
T81	Marlborough	5,890
T82	Meriden	721,037
T83	Middlebury	67,184
T84	Middlefield	198,671
T85	Middletown	1,594,059
T86	Milford	1,110,891
T87	Monroe	151,649
T88	Montville	356,761
T89	Morris	2,926
T90	Naugatuck	274,100
T91	New Britain	1,182,061
T92	New Canaan	159
T93	New Fairfield	912
T94	New Hartford	110,586
T95	New Haven	1,175,481
T96	Newington	758,790
T97	New London	30,182
T98	New Milford	628,728
T99	Newtown	192,643
T100	Norfolk	5,854
T101	North Branford	243,540
T102	North Canaan	304,560
T103	North Haven	1,194,569
T104	North Stonington	0
T105	Norwalk	328,472
T106	Norwich	161,111
T107	Old Lyme	1,528
T108	Old Saybrook	38,321
T109	Orange	85,980
T110	Oxford	72,596
T111	Plainfield	120,563
T112	Plainville	443,937
T113	Plymouth	124,508

T114	Pomfret	22,677
T115	Portland	73,590
T116	Preston	0
T117	Prospect	56,300
T118	Putnam	139,075
T119	Redding	1,055
T120	Ridgefield	452,270
T121	Rocky Hill	192,142
T122	Roxbury	478
T123	Salem	3,740
T124	Salisbury	66
T125	Scotland	6,096
T126	Seymour	255,384
T127	Sharon	0
T128	Shelton	483,928
T129	Sherman	0
T130	Simsbury	62,846
T131	Somers	72,769
T132	Southbury	16,678
T133	Southington	658,809
T134	South Windsor	1,084,232
T135	Sprague	334,376
T136	Stafford	355,770
T137	Stamford	407,895
T138	Sterling	19,506
T139	Stonington	80,628
T140	Stratford	2,838,621
T141	Suffield	152,561
T142	Thomaston	315,229
T143	Thompson	62,329
T144	Tolland	75,056
T145	Torrington	486,957
T146	Trumbull	163,740
T147	Union	0

T148	Vernon	121,917
T149	Voluntown	1,589
T150	Wallingford	1,589,756
T151	Warren	235
T152	Washington	231
T153	Waterbury	2,076,795
T154	Waterford	27,197
T155	Watertown	521,334
T156	Westbrook	214,436
T157	West Hartford	648,560
T158	West Haven	137,765
T159	Weston	366
T160	Westport	0
T161	Wethersfield	17,343
T162	Willington	15,891
T163	Wilton	247,801
T164	Winchester	249,336
T165	Windham	369,559
T166	Windsor	1,078,969
T167	Windsor Locks	1,567,628
T168	Wolcott	189,485
T169	Woodbridge	27,108
T170	Woodbury	45,172
T171	Woodstock	55,097
T172		
T173	Borough of Danielson	0
T174	Borough Jewett City	3,329
T175	Borough Stonington	0
T176		
T177	Barkhamsted F.D.	1,996
T178	Berlin - Kensington F.D.	9,430
T179	Berlin - Worthington F.D.	747
T180	Bloomfield Center Fire	3,371
T181	Bloomfield Blue Hills	88,142

T182	Canaan F.D. (no fire district)	0
T183	Cromwell F.D.	1,662
T184	Enfield F.D. (1)	12,688
T185	Enfield Thompsonville (2)	2,814
T186	Enfield Haz'dv'l F.D. (3)	1,089
T187	Enfield N.Thmps'nv'l F.D. (4)	55
T188	Enfield Shaker Pines (5)	5,096
T189	Groton - City	241,680
T190	Groton Sewer	1,388
T191	Groton Mystic F.D. #3	19
T192	Groton Noank F.D. #4	0
T193	Groton Old Mystic F.D. #5	1,610
T194	Groton Poquonnock Br. #2	17,967
T195	Groton W. Pleasant Valley	0
T196	Killingly Attawaugan F.D.	1,457
T197	Killingly Dayville F.D.	33,885
T198	Killingly Dyer Manor	1,157
T199	E. Killingly F.D.	75
T200	So. Killingly F.D.	150
T201	Killingly Williamsville F.D.	5,325
T202	Manchester Eighth Util.	55,013
T203	Middletown South F.D.	165,713
T204	Middletown Westfield F.D.	8,805
T205	Middletown City Fire	27,038
T206	New Htfd. Village F.D. #1	5,664
T207	New Htfd Pine Meadow #3	104
T208	New Htfd South End F.D.	8
T209	Plainfield Central Village F.D.	1,167
T210	Plainfield Moosup F.D.	1,752
T211	Plainfield F.D. #255	1,658
T212	Plainfield Wauregan F.D.	4,360
T213	Pomfret F.D.	841
T214	Putnam E. Putnam F.D.	8,196
T215	Putnam W. Putnam F.D.	0

T216	Simsbury F.D.	2,135
T217	Stafford Springs Service Dist.	12,400
T218	Sterling F.D.	1,034
T219	Stonington Mystic F.D.	478
T220	Stonington Old Mystic F.D.	1,999
T221	Stonington Pawcatuck F.D.	4,424
T222	Stonington Quiambaug F.D.	65
T223	Stonington F.D.	0
T224	Stonington Wequetequock F.D.	58
T225	Trumbull Center	461
T226	Trumbull Long Hill F.D.	889
T227	Trumbull Nichols F.D.	3,102
T228	Watertown F.D.	0
T229	West Haven Allingtown F.D. (3)	17,230
T230	W. Haven First Ctr Fire Taxn (1)	7,410
T231	West Haven West Shore F.D. (2)	29,445
T232	Windsor Wilson F.D.	170
T233	Windsor F.D.	38
T234	Windham First	7,096
T235		
T236	GRAND TOTAL	\$49,875,871

65 (2) The amount of the grant payable to each municipality in any
66 year in accordance with this subsection shall be reduced
67 proportionately in the event that the total of such grants in such year
68 exceeds the amount available in the municipal revenue sharing
69 account established pursuant to subsection (a) of this section with
70 respect to such year.

71 (3) Notwithstanding any provision of the general statutes, any
72 municipality that, prior to June 30, 2011, was overpaid under the
73 program set forth in section 12-94b of the general statutes, revision of
74 1958, revised to January 1, 2011, shall have such overpayments
75 deducted from any grant payable pursuant to this section.

76 (4) Notwithstanding any provision of the general statutes, not later
77 than August 15, 2012, a payment shall be made to the town of Ledyard
78 in the amount of \$39,411 and to the town of Montville in the amount of
79 \$62,954. Such payments shall be in addition to any other payments
80 said towns may receive from the municipal revenue sharing account
81 pursuant to this subsection.

82 (c) On or before October 1, 2015, and annually thereafter, the
83 secretary shall distribute grants to regional councils of governments
84 for the purposes of sections 2 and 3 of this act.

85 ~~[(c)]~~ (d) If there are moneys available in the municipal revenue
86 sharing account after all grants are made pursuant to [subsection (b)]
87 subsections (b) and (c) of this section, the secretary shall distribute the
88 remaining funds as follows: (1) Fifty per cent of such funds shall be
89 distributed to municipalities on a per capita basis, as determined by
90 the most recent federal decennial census, and (2) fifty per cent shall be
91 distributed in accordance with the formula in subsection (e) of section
92 3-55j using population information from the most recent federal
93 decennial census, the 2007 equalized net grand list and 1999 per capita
94 income.

95 Sec. 5. Subdivision (1) of section 12-408 of the general statutes is
96 repealed and the following is substituted in lieu thereof (*Effective*
97 *October 1, 2015*):

98 (1) (A) For the privilege of making any sales, as defined in
99 subdivision (2) of subsection (a) of section 12-407, at retail, in this state
100 for a consideration, a tax is hereby imposed on all retailers at the rate
101 of six and thirty-five-hundredths per cent of the gross receipts of any
102 retailer from the sale of all tangible personal property sold at retail or
103 from the rendering of any services constituting a sale in accordance
104 with subdivision (2) of subsection (a) of section 12-407, except, in lieu
105 of said rate of six and thirty-five-hundredths per cent, the rates
106 provided in subparagraphs (B) to (H), inclusive, of this subdivision;

107 (B) At a rate of fifteen per cent with respect to each transfer of
108 occupancy, from the total amount of rent received for such occupancy
109 of any room or rooms in a hotel or lodging house for the first period
110 not exceeding thirty consecutive calendar days;

111 (C) With respect to the sale of a motor vehicle to any individual who
112 is a member of the armed forces of the United States and is on full-time
113 active duty in Connecticut and who is considered, under 50 App USC
114 574, a resident of another state, or to any such individual and the
115 spouse thereof, at a rate of four and one-half per cent of the gross
116 receipts of any retailer from such sales, provided such retailer requires
117 and maintains a declaration by such individual, prescribed as to form
118 by the commissioner and bearing notice to the effect that false
119 statements made in such declaration are punishable, or other evidence,
120 satisfactory to the commissioner, concerning the purchaser's state of
121 residence under 50 App USC 574;

122 (D) (i) With respect to the sales of computer and data processing
123 services occurring on or after July 1, 1997, and prior to July 1, 1998, at
124 the rate of five per cent, on or after July 1, 1998, and prior to July 1,
125 1999, at the rate of four per cent, on or after July 1, 1999, and prior to
126 July 1, 2000, at the rate of three per cent, on or after July 1, 2000, and
127 prior to July 1, 2001, at the rate of two per cent, on or after July 1, 2001,
128 at the rate of one per cent, and (ii) with respect to sales of Internet
129 access services, on and after July 1, 2001, such services shall be exempt
130 from such tax;

131 (E) (i) With respect to the sales of labor that is otherwise taxable
132 under subparagraph (C) or (G) of subdivision (2) of subsection (a) of
133 section 12-407 on existing vessels and repair or maintenance services
134 on vessels occurring on and after July 1, 1999, such services shall be
135 exempt from such tax;

136 (ii) With respect to the sale of a vessel, such sale shall be exempt
137 from such tax provided such vessel is docked in this state for sixty or

138 fewer days in a calendar year;

139 (F) With respect to patient care services for which payment is
140 received by the hospital on or after July 1, 1999, and prior to July 1,
141 2001, at the rate of five and three-fourths per cent and on and after July
142 1, 2001, such services shall be exempt from such tax;

143 (G) With respect to the rental or leasing of a passenger motor
144 vehicle for a period of thirty consecutive calendar days or less, at a rate
145 of nine and thirty-five-hundredths per cent;

146 (H) With respect to the sale of (i) a motor vehicle for a sales price
147 exceeding fifty thousand dollars, at a rate of seven per cent on the
148 entire sales price, (ii) jewelry, whether real or imitation, for a sales
149 price exceeding five thousand dollars, at a rate of seven per cent on the
150 entire sales price, and (iii) an article of clothing or footwear intended to
151 be worn on or about the human body, a handbag, luggage, umbrella,
152 wallet or watch for a sales price exceeding one thousand dollars, at a
153 rate of seven per cent on the entire sales price. For purposes of this
154 subparagraph, "motor vehicle" has the meaning provided in section 14-
155 1, but does not include a motor vehicle subject to the provisions of
156 subparagraph (C) of this subdivision, a motor vehicle having a gross
157 vehicle weight rating over twelve thousand five hundred pounds, or a
158 motor vehicle having a gross vehicle weight rating of twelve thousand
159 five hundred pounds or less that is not used for private passenger
160 purposes, but is designed or used to transport merchandise, freight or
161 persons in connection with any business enterprise and issued a
162 commercial registration or more specific type of registration by the
163 Department of Motor Vehicles;

164 (I) The rate of tax imposed by this chapter shall be applicable to all
165 retail sales upon the effective date of such rate, except that a new rate
166 which represents an increase in the rate applicable to the sale shall not
167 apply to any sales transaction wherein a binding sales contract without
168 an escalator clause has been entered into prior to the effective date of

169 the new rate and delivery is made within ninety days after the effective
170 date of the new rate. For the purposes of payment of the tax imposed
171 under this section, any retailer of services taxable under subparagraph
172 (I) of subdivision (2) of subsection (a) of section 12-407, who computes
173 taxable income, for purposes of taxation under the Internal Revenue
174 Code of 1986, or any subsequent corresponding internal revenue code
175 of the United States, as from time to time amended, on an accounting
176 basis which recognizes only cash or other valuable consideration
177 actually received as income and who is liable for such tax only due to
178 the rendering of such services may make payments related to such tax
179 for the period during which such income is received, without penalty
180 or interest, without regard to when such service is rendered; [and]

181 (J) For calendar quarters ending on or after September 30, 2011, the
182 commissioner shall deposit into the regional planning incentive
183 account, established pursuant to section 4-66k, six and seven-tenths
184 per cent of the amounts received by the state from the tax imposed
185 under subparagraph (B) of this subdivision and ten and seven-tenths
186 per cent of the amounts received by the state from the tax imposed
187 under subparagraph (G) of this subdivision; and

188 (K) For calendar quarters ending on or after September 30, 2015, the
189 commissioner shall deposit into the municipal revenue sharing
190 account established pursuant to section 4-66l, as amended by this act,
191 one-fourth of one per cent of the amounts received by the state from
192 the tax imposed under this section.

193 Sec. 6. Subdivision (1) of section 12-411 of the general statutes is
194 repealed and the following is substituted in lieu thereof (*Effective*
195 *October 1, 2015*):

196 (1) (A) An excise tax is hereby imposed on the storage, acceptance,
197 consumption or any other use in this state of tangible personal
198 property purchased from any retailer for storage, acceptance,
199 consumption or any other use in this state, the acceptance or receipt of

200 any services constituting a sale in accordance with subdivision (2) of
201 subsection (a) of section 12-407, purchased from any retailer for
202 consumption or use in this state, or the storage, acceptance,
203 consumption or any other use in this state of tangible personal
204 property which has been manufactured, fabricated, assembled or
205 processed from materials by a person, either within or without this
206 state, for storage, acceptance, consumption or any other use by such
207 person in this state, to be measured by the sales price of materials, at
208 the rate of six and thirty-five-hundredths per cent of the sales price of
209 such property or services, except, in lieu of said rate of six and thirty-
210 five-hundredths per cent;

211 (B) At a rate of fifteen per cent of the rent paid for occupancy of any
212 room or rooms in a hotel or lodging house for the first period of not
213 more than thirty consecutive calendar days;

214 (C) With respect to the storage, acceptance, consumption or use in
215 this state of a motor vehicle purchased from any retailer for storage,
216 acceptance, consumption or use in this state by any individual who is a
217 member of the armed forces of the United States and is on full-time
218 active duty in Connecticut and who is considered, under 50 App USC
219 574, a resident of another state, or to any such individual and the
220 spouse of such individual at a rate of four and one-half per cent of the
221 sales price of such vehicle, provided such retailer requires and
222 maintains a declaration by such individual, prescribed as to form by
223 the commissioner and bearing notice to the effect that false statements
224 made in such declaration are punishable, or other evidence,
225 satisfactory to the commissioner, concerning the purchaser's state of
226 residence under 50 App USC 574;

227 (D) (i) With respect to the acceptance or receipt in this state of labor
228 that is otherwise taxable under subparagraph (C) or (G) of subdivision
229 (2) of subsection (a) of section 12-407 on existing vessels and repair or
230 maintenance services on vessels occurring on and after July 1, 1999,
231 such services shall be exempt from such tax;

232 (ii) With respect to the storage, acceptance or other use of a vessel in
233 this state, such storage, acceptance or other use shall be exempt from
234 such tax, provided such vessel is docked in this state for sixty or fewer
235 days in a calendar year;

236 (E) (i) With respect to the acceptance or receipt in this state of
237 computer and data processing services purchased from any retailer for
238 consumption or use in this state occurring on or after July 1, 1997, and
239 prior to July 1, 1998, at the rate of five per cent of such services, on or
240 after July 1, 1998, and prior to July 1, 1999, at the rate of four per cent of
241 such services, on or after July 1, 1999, and prior to July 1, 2000, at the
242 rate of three per cent of such services, on or after July 1, 2000, and prior
243 to July 1, 2001, at the rate of two per cent of such services, on and after
244 July 1, 2001, at the rate of one per cent of such services, and (ii) with
245 respect to the acceptance or receipt in this state of Internet access
246 services, on or after July 1, 2001, such services shall be exempt from
247 tax;

248 (F) With respect to the acceptance or receipt in this state of patient
249 care services purchased from any retailer for consumption or use in
250 this state for which payment is received by the hospital on or after July
251 1, 1999, and prior to July 1, 2001, at the rate of five and three-fourths
252 per cent and on and after July 1, 2001, such services shall be exempt
253 from such tax;

254 (G) With respect to the rental or leasing of a passenger motor
255 vehicle for a period of thirty consecutive calendar days or less, at a rate
256 of nine and thirty-five-hundredths per cent;

257 (H) With respect to the sale of (i) a motor vehicle for a sales price
258 exceeding fifty thousand dollars, at a rate of seven per cent on the
259 entire sales price, (ii) jewelry, whether real or imitation, for a sales
260 price exceeding five thousand dollars, at a rate of seven per cent on the
261 entire sales price, and (iii) an article of clothing or footwear intended to
262 be worn on or about the human body, a handbag, luggage, umbrella,

263 wallet or watch for a sales price exceeding one thousand dollars, at a
 264 rate of seven per cent on the entire sales price. For purposes of this
 265 subparagraph, "motor vehicle" has the meaning provided in section 14-
 266 1, but does not include a motor vehicle subject to the provisions of
 267 subparagraph (C) of this subdivision, a motor vehicle having a gross
 268 vehicle weight rating over twelve thousand five hundred pounds, or a
 269 motor vehicle having a gross vehicle weight rating of twelve thousand
 270 five hundred pounds or less that is not used for private passenger
 271 purposes, but is designed or used to transport merchandise, freight or
 272 persons in connection with any business enterprise and issued a
 273 commercial registration or more specific type of registration by the
 274 Department of Motor Vehicles; [and]

275 (I) For calendar quarters ending on or after September 30, 2011, the
 276 commissioner shall deposit into the regional planning incentive
 277 account, established pursuant to section 4-66k, six and seven-tenths
 278 per cent of the amounts received by the state from the tax imposed
 279 under subparagraph (B) of this subdivision and ten and seven-tenths
 280 per cent of the amounts received by the state from the tax imposed
 281 under subparagraph (G) of this subdivision; and

282 (J) For calendar quarters ending on or after September 30, 2015, the
 283 commissioner shall deposit into the municipal revenue sharing
 284 account established pursuant to section 4-66l, as amended by this act,
 285 one-fourth of one per cent of the amounts received by the state from
 286 the tax imposed under this section.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2015</i>	4-124i
Sec. 2	<i>October 1, 2015</i>	New section
Sec. 3	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	New section

Sec. 4	<i>October 1, 2015</i>	4-66 <i>l</i>
Sec. 5	<i>October 1, 2015</i>	12-408(1)
Sec. 6	<i>October 1, 2015</i>	12-411(1)

Statement of Purpose:

To encourage regional cooperation under the property tax by permitting regional councils of government to enter into agreements to create efficiencies and provide funding for municipalities to reduce the property tax on new motor vehicles.

[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.]