



General Assembly

Amendment

January Session, 2015

LCO No. 8508



Offered by:

SEN. OSTEN, 19th Dist.
SEN. FASANO, 34th Dist.
SEN. GOMES, 23rd Dist.
SEN. KELLY, 21st Dist.

To: Subst. Senate Bill No. 451

File No. 546

Cal. No. 324

"AN ACT CONCERNING TAXATION OF ANTIQUE VEHICLES."

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- 1 In line 9, after "that" insert "(1)"
- 2 In line 10, after "older" insert ", or (2) was assessed at a value of not
3 more than five hundred dollars because of its status as an antique, rare
4 or special interest motor vehicle prior to the effective date of this
5 section
- 6 In line 33, strike "on" and insert "any such vehicle that has not been
7 issued such special number plates prior to" in lieu thereof
- 8 Strike line 34 in its entirety and insert "the effective date of this
9 section, shall be twenty-five" in lieu thereof
- 10 After the last section, add the following and renumber sections and
11 internal references accordingly:

12 "Sec. 501. Subdivision (7) of section 12-81 of the general statutes is
13 repealed and the following is substituted in lieu thereof (*Effective*
14 *October 1, 2015 and applicable to assessment years commencing on and after*
15 *October 1, 2015*):

16 (7) (A) Subject to the provisions of sections 12-87 and 12-88, the real
17 property of, or held in trust for, a corporation organized exclusively for
18 scientific, educational, literary, historical or charitable purposes or for
19 two or more such purposes and used exclusively for carrying out one
20 or more of such purposes or for the purpose of preserving open space
21 land, as defined in section 12-107b, for any of the uses specified in said
22 section, that is owned by any such corporation, and the personal
23 property of, or held in trust for, any such corporation, provided (i) any
24 officer, member or employee thereof does not receive or at any future
25 time shall not receive any pecuniary profit from the operations thereof,
26 except reasonable compensation for services in effecting one or more of
27 such purposes or as proper beneficiary of its strictly charitable
28 purposes, and (ii) in 1965, and quadrennially thereafter, a statement
29 shall be filed on or before the first day of November with the assessor
30 or board of assessors of any town, consolidated town and city or
31 consolidated town and borough, in which any of its property claimed
32 to be exempt is situated. Such statement shall be filed on a form
33 provided by such assessor or board of assessors. The real property
34 shall be eligible for the exemption regardless of whether it is used by
35 another corporation organized exclusively for scientific, educational,
36 literary, historical or charitable purposes or for two or more such
37 purposes;

38 (B) On and after July 1, 1967, housing subsidized, in whole or in
39 part, by federal, state or local government and housing for persons or
40 families of low and moderate income shall not constitute a charitable
41 purpose under this section. As used in this subdivision, "housing" shall
42 not include (i) real property used for temporary housing belonging to,
43 or held in trust for, any corporation organized exclusively for
44 charitable purposes and exempt from taxation for federal income tax

45 purposes, the primary use of which property is one or more of the
 46 following: [(i)] (I) An orphanage; [(ii)] (II) a drug or alcohol treatment
 47 or rehabilitation facility; [(iii)] (III) housing for homeless individuals,
 48 mentally or physically handicapped individuals or persons with
 49 intellectual disability, or for victims of domestic violence; [(iv)] (IV)
 50 housing for ex-offenders or for individuals participating in a program
 51 sponsored by the state Department of Correction or Judicial Branch;
 52 and [(v)] (V) short-term housing operated by a charitable organization
 53 where the average length of stay is less than six months; and (ii) real
 54 property used for permanent housing belonging to, or held in trust for,
 55 any corporation organized exclusively for charitable purposes and
 56 exempt from taxation for federal income tax purposes, the primary use
 57 of which property is housing for mentally or physically handicapped
 58 individuals or persons with intellectual disability provided the
 59 municipality in which such property is located treated such property
 60 as exempt from taxation pursuant to this subdivision on or before the
 61 effective date of this section. The operation of such housing, including
 62 the receipt of any rental payments, by such charitable organization
 63 shall be deemed to be an exclusively charitable purpose;"

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>October 1, 2015 and applicable to assessment years commencing on and after October 1, 2015</i>	12-81(7)