



General Assembly

February Session, 2016

Raised Bill No. 198

LCO No. 1388



Referred to Committee on VETERANS' AFFAIRS

Introduced by:
(VA)

AN ACT CONCERNING ACTIVE DUTY MEMBERS OF THE ARMED FORCES AND DELINQUENT PROPERTY TAXES.

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

1 Section 1. Section 12-146e of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2016, and*
3 *applicable to assessment years commencing on and after October 1, 2016*):

4 Notwithstanding the provisions of section 12-146, a municipality
5 [may, upon approval by its legislative body or, in any town in which
6 the legislative body is a town meeting, by the board of selectmen of
7 such municipality, elect to] shall not charge or collect interest [for a
8 period of one year] on any property tax or any installment or part
9 thereof that is payable by any resident of the state who (1) is a member
10 of the armed forces of the United States or of any state or of any
11 reserve component thereof, (2) has been called to active service in the
12 armed forces of the United States, and (3) (A) is serving outside the
13 state on the final day that payment of such property tax or installment
14 or part thereof is due, or (B) has been residing in the state for less than
15 one year since returning from serving outside the state. Any interest

16 waived pursuant to this section shall be reinstated if a member of the
17 armed forces fails to pay the amount of any such delinquent property
18 taxes after residing in the state for at least one year after returning
19 from serving outside the state.

20 Sec. 2. Sections 12-146c and 12-146d of the general statutes are
21 repealed. (*Effective October 1, 2016*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2016, and applicable to assessment years commencing on and after October 1, 2016</i>	12-146e
Sec. 2	<i>October 1, 2016</i>	Repealer section

Statement of Purpose:

To exempt active duty military personnel from delinquent tax penalties and interest while on duty outside of the United States.

[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.]