



Senate Bill No. 397

Public Act No. 16-177

AN ACT CONCERNING A MUNICIPAL OPTION FOR PROPERTY TAX ABATEMENTS FOR ARTS AND CULTURE.

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

Section 1. (NEW) (*Effective October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016*) Any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, abate up to one hundred per cent of the property taxes due for any property used for arts or culture, including, but not limited to, art galleries, art studios, installation galleries, movie theaters, performance venues and retailers catering to or relating to the arts.

Vetoed June 9, 2016