

**CONNECTICUT GENERAL ASSEMBLY**  
**Monday, February 29, 2016**

**TESTIMONY OF ADAM J. COHEN**  
**TO THE TRANSPORTATION COMMITTEE**  
**ON HOUSE BILL 5055, "AN ACT DECREASING WAIT TIMES**  
**AT THE DEPARTMENT OF MOTOR VEHICLES"**

My name is Adam J. Cohen and I am an attorney with the law firm of Pullman & Comley in Bridgeport. I have advised and represented approximately seventy towns in Connecticut, plus dozens of taxing districts and similar municipal entities, with respect to their revenue collection efforts and practices. I also serve as general counsel to the Connecticut Tax Collectors Association, a trade group primarily devoted to educating municipal revenue collectors and standardizing the procedures they use to fulfill their responsibilities.

Tax collectors have no authority over tax policy, rates, or programs. They do not decide who is responsible to pay or how much. Instead, their function is purely ministerial: they collect taxes and other charges in the amounts and manner as they are directed by assessors and legislators. They are in the unique position of working on a daily basis with the laws which set forth the procedures by which municipal taxes and other types of assessments are paid, both voluntarily and as recovered through litigation, garnishments, and similar mechanisms.

I urge this Committee to reject Sections 5, 7, and 8 of House Bill 5055, "An Act Decreasing Wait Times at the Department of Motor Vehicles." (I take no position on the remaining Sections of this Bill.) These provisions would repeal the procedure whereby persons who owe municipal motor vehicle taxes are unable to register them until those taxes are paid.

Every town in Connecticut is mandated by state statute to impose and attempt to collect taxes on most types of motor vehicles. The statutes which House Bill 5055 would repeal are the principal method by which they are able to do so. Under state law, motor vehicle taxes are not secured by first-priority liens as are real estate and personal property taxes. Instead, in most cases, they are simple unsecured debts for which towns depend on the vehicle registration requirement to compel compliance. The inability to register a tax-delinquent vehicle is the principal incentive for payment of this tax, and has been for decades. Abolishing this common-sense rule would force towns and their personnel to resort to small-claims litigation, warrants on vehicle owners' real estate, and other collection devices which are far more drastic, expensive, and time-intensive.

It is extremely unclear how permitting tax-delinquent vehicle owners to register will reduce wait times at the DMV. What is clear is that doing so would cost Connecticut's towns significant revenue, seriously frustrate collection efforts, and effectively punish the great majority of vehicle owners who pay their tax bills on time. I urge you to please reject Sections 5, 7, and 8 of House Bill 5055.