



General Assembly

January Session, 2019

**Committee Bill No. 527**

LCO No. 6442



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
(PD)

***AN ACT PERMITTING MUNICIPALITIES TO COMBINE THE  
PROPERTY ASSESSMENTS OF MULTIPLE ELECTRIC GENERATING  
FACILITIES.***

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

1 Section 1. Section 32-71a of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective from passage, and*  
3 *applicable to assessment years commencing on and after October 1, 2018*):

4 (a) Any electric generating facility, the construction of which is  
5 completed after July 1, 1998, may be treated for the purposes of section  
6 32-71 as if it were located in an enterprise zone and used for  
7 commercial or retail purposes. Notwithstanding the provisions of  
8 section 32-71, upon the approval of a municipality's legislative body,  
9 either before or after July 1, 2001, the full amount of either assessments  
10 or taxes may be fixed for the real and personal property of such electric  
11 generating facility both during and after the construction period,  
12 provided such assessments or taxes as so fixed represent an  
13 approximation of the projected tax liability of such facility based on a  
14 reasonable estimation of its fair market value as determined by the  
15 municipality upon the exercise of its best efforts.

16 (b) Any new electric generating facility, the construction of which is  
17 completed after July 1, 2003, may be treated for the purposes of section  
18 32-71 as if it were located in an enterprise zone and used for  
19 commercial or retail purposes, provided: (1) The owner of such facility  
20 has negotiated a tax agreement with the municipality in which such  
21 facility would be located; and (2) such agreement has been approved  
22 by the municipality's legislative body between January 1, 2002, and  
23 February 28, 2002. Notwithstanding the provisions of section 32-71,  
24 upon approval of such municipality's legislative body, either before or  
25 after June 14, 2002, up to the full amount of either assessments or taxes  
26 may be fixed for the real and personal property of such electric  
27 generating facility both during and after the construction period,  
28 provided such assessments or taxes as so fixed represent an  
29 approximation of the commensurate portion of the projected tax  
30 liability of such facility based on a reasonable estimation of its fair  
31 market value as determined by the municipality upon the exercise of  
32 its best efforts.

33 (c) Any new electric generating facility, the construction of which is  
34 completed after July 1, 2003, may be treated for the purposes of section  
35 32-71 as if it were located in an enterprise zone and used for  
36 commercial or retail purposes, provided the municipality in which  
37 such facility is located is under state governance. Notwithstanding the  
38 provisions of section 32-71, upon approval of such municipality's  
39 legislative body, either before or after June 14, 2002, up to the full  
40 amount of either assessments or taxes may be fixed for the real and  
41 personal property of such electric generating facility both during and  
42 after the construction period, provided such assessments or taxes as so  
43 fixed represent an approximation of the commensurate portion of the  
44 projected tax liability of such facility based on a reasonable estimation  
45 of its fair market value as determined by the municipality upon the  
46 exercise of its best efforts.

47 (d) Any existing electric generating facility, the construction of  
48 which is completed before July 1, 1998, and any new electric

49 generating facility, the construction of which is completed after July 1,  
 50 2019, which new electric generating facility is constructed at the same  
 51 location as such existing electric generating facility, may be treated  
 52 collectively as one combined electric generating facility for the  
 53 purposes of section 32-71 as if such combined electric generating  
 54 facility were located in an enterprise zone and used for commercial or  
 55 retail purposes. Notwithstanding the provisions of section 32-71, upon  
 56 the approval, either before or after July 1, 2019, of the legislative body  
 57 of the municipality in which such combined electric generating facility  
 58 is located, the full amount of either assessments or taxes may be fixed  
 59 for the real and personal property of both such existing and new  
 60 electric generating facilities before, during and after the construction  
 61 period of such new electric generating facility, provided such  
 62 assessments or taxes as so fixed represent an approximation of the  
 63 projected tax liability of such combined electric generating facility  
 64 based on a reasonable estimation of its fair market value as determined  
 65 by the municipality upon the exercise of its best efforts.

66        [(d)] (e) As used in this section, "electric generating facility" means a  
 67 facility, as defined in subdivision (3) of subsection (a) of section 16-50i.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage, and applicable to assessment years commencing on and after October 1, 2018</i>	32-71a

**PD**        *Joint Favorable*

**FIN**        *Joint Favorable*