



**Senate Bill No. 1100**

**Public Act No. 21-201**

***AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN GRAND LIST EXEMPTIONS AND THE FEE FOR LIMITED LIABILITY COMPANIES TO FILE AN ANNUAL REPORT.***

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

Section 1. (*Effective July 1, 2021*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2018 and 2019 grand list exemption pursuant to said subdivision in the city of Hartford, except that such person failed to file the required statements within the time periods prescribed, shall be regarded as having filed such statements in a timely manner if such person files such statements not later than thirty days after the effective date of this section and pays the late filing fees pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of such property, the assessor shall approve the exemptions for such property. If taxes, interest or penalties have been paid on the property for which such exemptions are approved, the city of Hartford shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the statement had been filed in a timely manner.

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Sec. 2. (*Effective July 1, 2021*) Notwithstanding the provisions of subparagraph (A) of subdivision (7) of section 12-81 of the general statutes and section 12-87a of the general statutes, any person otherwise eligible for a 2017 grand list exemption pursuant to said subdivision in the town of Middletown, except that such person failed to file the required statement within the time period prescribed, shall be regarded as having filed such statement in a timely manner if such person files such statement not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-87a of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of such property, the assessor shall approve the exemption for such property. If taxes, interest or penalties have been paid on the property for which such exemption is approved, the town of Middletown shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the statements had been filed in a timely manner.

Sec. 3. (*Effective July 1, 2021*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2020 grand list exemption pursuant to said subdivision in the town of Plainville, except that such person failed to file the required statement within the time period prescribed, shall be regarded as having filed such statement in a timely manner if such person files such statement not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of such property, the assessor shall approve the exemption for such property. If taxes, interest or penalties have been paid on the property for which such exemption is approved, the town of Plainville shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the statement had been filed in a timely

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manner.

Sec. 4. (*Effective July 1, 2021*) Notwithstanding the provisions of subparagraph (A) of subdivision (7) of section 12-81 of the general statutes and section 12-87a of the general statutes, any person otherwise eligible for a 2017, 2018 and 2019 grand list exemption pursuant to said subdivision in the town of Middletown, except that such person failed to file the required statements within the time periods prescribed, shall be regarded as having filed such statements in a timely manner if such person files such statements not later than thirty days after the effective date of this section and pays the late filing fees pursuant to section 12-87a of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of such property, the assessor shall approve the exemptions for such property. If taxes, interest or penalties have been paid on the property for which such exemptions are approved, the town of Middletown shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the statements had been filed in a timely manner.

Sec. 5. Subsection (a) of section 34-243u of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) Fees for filing documents and issuing certificates: (1) Filing an application to reserve a limited liability company name or to cancel a reserved limited liability company name, sixty dollars; (2) filing a transfer of reserved limited liability company name, sixty dollars; (3) filing a certificate of organization, including appointment of registered agent, one hundred twenty dollars; (4) filing a change of address of agent certificate or change of agent certificate, fifty dollars; (5) filing a notice of resignation of registered agent, fifty dollars; (6) filing an amendment to certificate of organization, one hundred twenty dollars; (7) filing a restated certificate of organization, one hundred twenty

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dollars; (8) filing a certificate of merger, sixty dollars; (9) filing a certificate of interest exchange, sixty dollars; (10) filing a certificate of abandonment, fifty dollars; (11) filing a certificate of reinstatement, one hundred twenty dollars; (12) filing a foreign registration certificate by a foreign limited liability company to transact business in this state, one hundred twenty dollars; (13) filing an application of foreign limited liability company for amended foreign registration certificate, one hundred twenty dollars; (14) filing a certificate of withdrawal of registration under section 34-275h, one hundred twenty dollars; (15) filing an annual report, (A) concerning any year prior to July 1, 2020, twenty dollars, and (B) concerning any year on or after July 1, 2020, eighty dollars; (16) filing an interim notice of change of manager or member, twenty dollars; (17) filing a registration of name or a renewal of registration of name, sixty dollars; (18) filing a statement of correction, one hundred dollars; and (19) filing a transfer of registration, sixty dollars plus the qualification fee.

Sec. 6. (*Effective from passage*) Notwithstanding the provisions of subparagraph (A) of subdivision (7) of section 12-81 of the general statutes and section 12-87a of the general statutes, any person otherwise eligible for a 2019 and 2020 grand list exemption for all or part of the assessment years pursuant to said subdivision (7) in the city of Danbury, except that such person failed to file the required statements within the time period prescribed, shall be regarded as having filed such statements in a timely manner if such person files such statements not later than thirty days after the effective date of this section and pays the late filing fees pursuant to section 12-87a of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of such property, the assessor shall approve the exemptions for such property. If taxes, interest or penalties have been paid on the property for which such exemptions are approved, the city of Danbury shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the

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statements had been filed in a timely manner.

Sec. 7. (*Effective from passage*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2018 grand list exemption pursuant to said subdivision (76) in the town of Seymour, except that such person failed to file the required statement within the time period prescribed, shall be regarded as having filed such statement in a timely manner if such person files such statement not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of such property, the assessor shall approve the exemption for such property. If taxes, interest or penalties have been paid on the property for which such exemption is approved, the town of Seymour shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the statement had been filed in a timely manner.

Approved July 13, 2021