

# OFFICE OF FISCAL ANALYSIS

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SB-1100

AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN  
GRAND LIST EXEMPTIONS.

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## ***OFA Fiscal Note***

***State Impact:*** None

***Municipal Impact:***

<b>Municipalities</b>	<b>Effect</b>	<b>FY 22 \$</b>	<b>FY 23 \$</b>
Hartford; Middlefield; Middletown; Plainville	Revenue Loss	See Below	None

## ***Explanation***

The bill allows taxpayers in Hartford, Middlefield, Middletown, and Plainville to receive a tax exemption that they otherwise would have been eligible to receive if they had not missed the filing deadline for the exemption.

The bill results in either a revenue loss to the municipalities of Hartford, Middlefield, Middletown, and Plainville or a cost to reimburse taxpayers that have paid taxes for exempt property. It is anticipated that any impact would only occur in FY 22.

## ***The Out Years***

There is no fiscal impact in the out years, as the bill relates to tax payments made in one fiscal year only.