

OFFICE OF LEGISLATIVE RESEARCH  
PUBLIC ACT SUMMARY



**PA 21-201—SB 1100**

*Finance, Revenue and Bonding Committee*

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

**SUMMARY:** By law, the fee that specified business entities must pay to file an annual report with the secretary of the state increased from \$20 to \$80 for annual reports filed beginning July 1, 2020. This act instead provides that for limited liability companies, the \$80 filing fee applies to annual reports filed for any year on or after July 1, 2020, rather than any filings made on or after that date. Reports filed for any year before July 1, 2020, are subject to the \$20 fee. By law, unchanged by the act, the annual report filing fee for limited partnerships and limited liability partnerships remains at \$80 for reports filed on or after July 1, 2020.

The act also allows taxpayers in five municipalities to claim a property tax exemption for specified property and grand lists even though they missed the November 1 filing deadline.

**EFFECTIVE DATE:** July 1, 2021, except that the property tax exemption provisions for Danbury and Seymour and the annual report filing fee provision are effective upon passage.

**EXEMPTION DEADLINE WAIVERS**

The act allows taxpayers in Danbury, Hartford, Middletown, Plainville, and Seymour to claim a property tax exemption for the property and grand lists shown in the table below, even though they missed the November 1 filing deadline. It does so by waiving the deadline if the taxpayer files for the exemption by a specified deadline and pays the statutory late filing fee. The filing deadline is July 31, 2021, for taxpayers in Hartford, Middletown, and Plainville, and August 12, 2021, for taxpayers in Danbury and Seymour. The tax assessor for the respective town must confirm that he or she received the fee, verify the property's eligibility for the exemption, and subsequently approve the exemption. The municipality must refund any taxes, interest, or penalties paid on the property as if the claim was timely filed.

**Exemption Deadline Waivers Under the Act**

<b><i>Municipality</i></b>	<b><i>Grand List</i></b>	<b><i>Exemption</i></b>
Hartford	2018 and 2019	Machinery and equipment used for manufacturing, biotechnology, and

O L R P U B L I C A C T S U M M A R Y

Plainville	2020	recycling (§ 12-81(76))
Seymour	2018	
Danbury	2019 and 2020	Property owned or held in trust for any corporation organized exclusively for scientific, educational, literary, historical, or charitable purposes and used exclusively for those purposes or preserving open space land (§ 12-81(7))
Middletown	2017, 2018, and 2019	