



General Assembly

January Session, 2021

Proposed Bill No. 555

LCO No. 2318



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Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
SEN. MARONEY, 14th Dist.

AN ACT CONCERNING NOTICE OF TAX DELINQUENCY.

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

- 1 That title 12 of the general statutes be amended to (1) recognize, in
- 2 certain situations, that individuals other than tax collectors perform tax
- 3 collection duties, (2) specify that certain actions shall serve as
- 4 constructive notice to certain individuals for purposes of tax
- 5 delinquency sales of real property, and (3) revise a certain provision to
- 6 account for instances in which the redemption by a delinquent taxpayer
- 7 of the real property at issue occurs prior to the delinquency sale of such
- 8 property.

Statement of Purpose:

To acknowledge situations in which other individuals are authorized to perform tax collection duties, specify for purposes of certain tax delinquency sales that certain actions constitute constructive notice and account for circumstances in which redemption of real property by a delinquent taxpayer actually takes place prior to the delinquency sale.