



Substitute House Bill No. 6643

Public Act No. 21-73

AN ACT CONCERNING MUNICIPAL TAXATION ASSISTANCE PROGRAMS AND THE MUNICIPAL PROPERTY TAX WAIVER.

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

Section 1. (NEW) (*Effective July 1, 2021*) Notwithstanding any provision of chapter 105 or 204 of the general statutes or any special act, charter, home rule ordinance, local ordinance or other local law, for the fiscal years ending June 30, 2022, and June 30, 2023, any municipality or district, as defined in section 7-324 of the general statutes, may provide, upon approval by its legislative body or board of directors, as applicable, a program in which taxpayers, businesses, nonprofits and residents may defer payment for ninety days on any (1) tax on real property, personal property or motor vehicle, or (2) municipal water, sewer or electric rate, charge or assessment, from the time that such tax, rate, charge or assessment becomes due and payable.

Sec. 2. (NEW) (*Effective July 1, 2021*) (a) (1) Except as provided in subsection (b) of this section and notwithstanding any provision of chapter 105 or 204 of the general statutes or any special act, charter, home rule ordinance, local ordinance or other local law, for the fiscal years ending June 30, 2022, and June 30, 2023, any municipality or district, as defined in section 7-324 of the general statutes, may provide, upon approval by its legislative body or board of directors, as

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applicable, a program in which the delinquent portion of the principal of any (A) tax on real property, personal property or motor vehicle, or (B) municipal water, sewer or electric rate, charge or assessment, shall be subject to interest at a rate of three per cent per annum for ninety days from the time that such tax, rate, charge or assessment becomes due and payable until such tax, rate, charge or assessment is paid.

(2) At the conclusion of the ninety days during which the delinquent portion of any tax, rate, charge or assessment described in subsection (a) of this section shall be subject to interest at a rate of three per cent per annum, pursuant to said subsection, such delinquent portion, if any, shall be subject to interest and penalties as otherwise provided by law.

(b) The provisions of subsection (a) of this section shall not apply in the case of any tax, rate, charge or assessment described in said subsection that is subject to interest and penalties at less than three per cent per annum.

Sec. 3. Section 12-144c of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2021*):

Any municipality may waive any property tax due in an amount less than [twenty-five] one hundred dollars by action of its legislative body.

Approved June 28, 2021