



General Assembly

Amendment

January Session, 2021

LCO No. 10019



Offered by:
SEN. LESSER, 9th Dist.

To: Senate Bill No. 1100

File No. 671

Cal. No. 403

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

1 Strike sections 2, 4 and 5 in their entirety and renumber sections and
2 internal references accordingly

3 After the last section, add the following and renumber sections and
4 internal references accordingly:

5 "Sec. 501. (*Effective July 1, 2021*) Notwithstanding the provisions of
6 subparagraph (A) of subdivision (7) of section 12-81 of the general
7 statutes and section 12-87a of the general statutes, any person otherwise
8 eligible for a 2017, 2018 and 2019 grand list exemption pursuant to said
9 subdivision in the town of Middletown, except that such person failed
10 to file the required statements within the time periods prescribed, shall
11 be regarded as having filed such statements in a timely manner if such
12 person files such statements not later than thirty days after the effective
13 date of this section and pays the late filing fees pursuant to section 12-
14 87a of the general statutes. Upon confirmation of the receipt of such fees
15 and verification of the exemption eligibility of such property, the

16 assessor shall approve the exemptions for such property. If taxes,
17 interest or penalties have been paid on the property for which such
18 exemptions are approved, the town of Middletown shall reimburse such
19 person in an amount equal to the amount by which such taxes, interest
20 and penalties exceed any taxes payable if the statements had been filed
21 in a timely manner."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>July 1, 2021</i>	New section