

OFFICE OF FISCAL ANALYSIS

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sSB-464

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

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 23 \$	FY 24 \$
Danbury, Groton, Manchester, Middletown, Watertown, West Hartford, Windsor Locks	Cost/Revenue Loss	Minimal	None

Explanation

The bill allows taxpayers in certain towns to receive exemptions for which they would have qualified if they did not miss the filing deadline. This results in a revenue loss to impacted towns, or cost to reimburse taxpayers, in an amount equal to the exemption they receive. Any impact is expected to be minimal, and to occur in FY 23 only.

The Out Years

There is no fiscal impact in the out years, as the bill provides for a one-time waiver for missing the deadline to file for tax exemptions.