



General Assembly

**Substitute Bill No. 5043**

February Session, 2022



**AN ACT REFORMING MOTOR VEHICLE ASSESSMENT.**

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

1 Section 1. Subsections (a) and (b) of section 14-33 of the general  
2 statutes are repealed and the following is substituted in lieu thereof  
3 (*Effective July 1, 2022, and applicable to assessment years commencing on or*  
4 *after October 1, 2023*):

5 (a) [If] (1) For assessment years commencing prior to October 1, 2023,  
6 if any property tax, or any installment thereof, laid by any city, town,  
7 borough or other taxing district upon a registered motor vehicle or  
8 snowmobile remains unpaid, the tax collector of such city, town,  
9 borough or other taxing district shall notify the Commissioner of Motor  
10 Vehicles of such delinquency in accordance with subsection (e) of this  
11 section and guidelines and procedures established by the commissioner.  
12 The commissioner shall not issue registration for such motor vehicle or  
13 snowmobile for the next registration period if, according to the  
14 commissioner's records, it is then owned by the person against whom  
15 such tax has been assessed or by any person to whom such vehicle has  
16 not been transferred by bona fide sale. Unless notice has been received  
17 by the commissioner under the provisions of section 14-33a, no such  
18 registration shall be issued until the commissioner receives notification  
19 that the tax obligation has been legally discharged; nor shall the

20 commissioner register any other motor vehicle, snowmobile, all-terrain  
21 vehicle or vessel in the name of such person, except that the  
22 commissioner may continue to register other vehicles owned by a  
23 leasing or rental firm licensed pursuant to section 14-15, and may issue  
24 such registration to any private owner of three or more paratransit  
25 vehicles in direct proportion to the percentage of total tax due on such  
26 vehicles which has been paid and notice of payment on which has been  
27 received. The Commissioner of Motor Vehicles may immediately  
28 suspend or cancel all motor vehicle, snowmobile, all-terrain vehicle or  
29 vessel registrations issued in the name of any person [(1)] (A) who has  
30 been reported as delinquent and whose registration was renewed  
31 through an error or through the production of false evidence that the  
32 delinquent tax on any motor vehicle or snowmobile had been paid, or  
33 [(2)] (B) who has been reported by a tax collector as having paid a  
34 property tax on a motor vehicle or snowmobile with a check which was  
35 dishonored by a bank and such tax remains unpaid. Any person  
36 aggrieved by any action of the commissioner under this section may  
37 appeal therefrom in the manner provided in section 14-134. For the  
38 purposes of this subsection, "paratransit vehicle" means a motor bus,  
39 taxicab or motor vehicle in livery service operated under a certificate of  
40 convenience and necessity issued by the Department of Transportation  
41 or by a transit district and which is on call or demand or used for the  
42 transportation of passengers for hire.

43 (2) For assessment years commencing on or after October 1, 2023, if  
44 any property tax, or any installment thereof, laid by any city, town,  
45 borough or other taxing district upon a motor vehicle remains unpaid,  
46 regardless of whether such motor vehicle is classified on the grand list  
47 as a registered motor vehicle or personal property pursuant to section  
48 12-41, as amended by this act, the tax collector of such city, town,  
49 borough or other taxing district shall notify the Commissioner of Motor  
50 Vehicles of such delinquency in accordance with subsection (e) of this  
51 section and guidelines and procedures established by the commissioner.  
52 The commissioner shall not issue registration for such motor vehicle for  
53 the next registration period if, according to the commissioner's records,

54 it is then owned by the person against whom such tax has been assessed  
55 or by any person to whom such vehicle has not been transferred by bona  
56 fide sale. Unless notice has been received by the commissioner under  
57 the provisions of section 14-33a, no such registration shall be issued  
58 until the commissioner receives notification that the tax obligation has  
59 been legally discharged; nor shall the commissioner register any other  
60 motor vehicle, snowmobile, all-terrain vehicle or vessel in the name of  
61 such person, except that the commissioner may continue to register  
62 other vehicles owned by a leasing or rental firm licensed pursuant to  
63 section 14-15, and may issue such registration to any private owner of  
64 three or more paratransit vehicles in direct proportion to the percentage  
65 of total tax due on such vehicles which has been paid and notice of  
66 payment on which has been received. The Commissioner of Motor  
67 Vehicles may immediately suspend or cancel all motor vehicle,  
68 snowmobile, all-terrain vehicle or vessel registrations issued in the  
69 name of any person (A) who has been reported as delinquent and whose  
70 registration was renewed through an error or through the production of  
71 false evidence that the delinquent tax on any motor vehicle had been  
72 paid, or (B) who has been reported by a tax collector as having paid a  
73 property tax on a motor vehicle with a check which was dishonored by  
74 a bank and such tax remains unpaid.

75 (b) [Notwithstanding] (1) For assessment years commencing prior to  
76 October 1, 2023, notwithstanding the provisions of subsection (a) of this  
77 section, the Commissioner of Motor Vehicles, in consultation with the  
78 Treasurer and the Secretary of the Office of Policy and Management,  
79 may enter into an agreement with the tax collector of any city, town,  
80 borough or other taxing district whereby the commissioner shall collect  
81 any property tax or any installment thereof on a registered motor  
82 vehicle which remains unpaid from any person against whom such tax  
83 has been assessed who makes application for registration for such motor  
84 vehicle. [Each such]

85 (2) For assessment years commencing on and after October 1, 2023,  
86 notwithstanding the provisions of subsection (a) of this section, the

87 Commissioner of Motor Vehicles, in consultation with the Treasurer and  
88 the Secretary of the Office of Policy and Management, may enter into an  
89 agreement with the tax collector of any city, town, borough or other  
90 taxing district whereby the commissioner shall collect any property tax  
91 or any installment thereof on any motor vehicle which remains unpaid  
92 from any person against whom such tax has been assessed who makes  
93 application for registration for such motor vehicle.

94 (3) Any agreement entered into pursuant to subdivision (1) or (2) of  
95 this subsection shall include a procedure for the remission of taxes  
96 collected to the city, town, borough or other taxing district, on a regular  
97 basis, and may provide that a fee be paid by the city, town, borough or  
98 other taxing district to the commissioner to cover any costs associated  
99 with the administration of the agreement. In the event an agreement is  
100 in effect, the commissioner shall immediately issue a registration for a  
101 motor vehicle owned by a person against whom such tax has been  
102 assessed upon receipt of payment of such tax and a service fee of two  
103 dollars, in addition to the fee prescribed for the renewal of the  
104 registration.

105 Sec. 2. Section 14-163 of the general statutes is repealed and the  
106 following is substituted in lieu thereof (*Effective July 1, 2022, and*  
107 *applicable to assessment years commencing on or after October 1, 2023*):

108 (a) [The] (1) For assessment years commencing prior to October 1,  
109 2023, the commissioner shall compile information concerning motor  
110 vehicles and snowmobiles subject to property taxation pursuant to  
111 section 12-71, as amended by this act, using the records of the  
112 Department of Motor Vehicles and information reported by owners of  
113 motor vehicles and snowmobiles. In addition to any other information  
114 the owner of a motor vehicle or snowmobile is required to file with the  
115 commissioner by law, such owner shall provide the commissioner with  
116 the name of the town in which such owner's motor vehicle or  
117 snowmobile is to be set in the list for property tax purposes, pursuant to  
118 section 12-71, as amended by this act. On or before December 1, 2004,  
119 and annually thereafter until and including December 1, 2022, the

120 commissioner shall provide to each assessor in this state a list  
121 identifying motor vehicles and snowmobiles that are subject to property  
122 taxation in each such assessor's town. Said list shall include the names  
123 and addresses of the owners of such motor vehicles and snowmobiles,  
124 and the vehicle identification numbers for all such vehicles for which  
125 such numbers are available.

126 (2) For assessment years commencing on or after October 1, 2023, the  
127 commissioner shall compile information concerning motor vehicles  
128 subject to property taxation pursuant to section 12-71, as amended by  
129 this act, using the records of the Department of Motor Vehicles and  
130 information reported by owners of motor vehicles. In addition to any  
131 other information the owner of a motor vehicle is required to file with  
132 the commissioner by law, such owner shall provide the commissioner  
133 with the name of the town in which such owner's motor vehicle is to be  
134 set in the list for property tax purposes, pursuant to section 12-71, as  
135 amended by this act. On or before November 1, 2023, and annually  
136 thereafter, the commissioner shall provide to each assessor in this state  
137 a list identifying motor vehicles that are subject to property taxation in  
138 each such assessor's town. Such list shall include the names and  
139 addresses of the owners of such motor vehicles and the vehicle  
140 identification numbers and manufacturer's suggested retail price for all  
141 such vehicles for which such information is available.

142 (b) (1) On or before October 1, 2004, and annually thereafter until and  
143 including October 1, 2023, the commissioner shall provide to each  
144 assessor in this state a list identifying motor vehicles and snowmobiles  
145 in each such assessor's town that were registered subsequent to the first  
146 day of October of the assessment year immediately preceding, but prior  
147 to the first day of August in such assessment year, and that are subject  
148 to property taxation on a supplemental list pursuant to section 12-71b<sub>2</sub>,  
149 as amended by this act. In addition to the information for each such  
150 vehicle and snowmobile specified under subdivision (1) of subsection  
151 (a) of this section that is available to the commissioner, the list provided  
152 under this subsection shall include a code related to the date of

153 registration of each such vehicle or snowmobile.

154 (2) Not later than November 15, 2023, and monthly thereafter, the  
155 commissioner shall provide to each assessor in this state a list  
156 identifying motor vehicles in each such assessor's town that were  
157 registered during the immediately preceding month and that are subject  
158 to property taxation on a supplemental list pursuant to section 12-71b,  
159 as amended by this act, except that no such supplemental list shall be  
160 provided during the months of September and October. In addition to  
161 the information for such vehicle specified under subdivision (2) of  
162 subsection (a) of this section that is available to the commissioner, the  
163 list provided under this subsection shall include a code related to the  
164 date of registration of each such vehicle.

165 (c) No assessor or tax collector shall disclose any information  
166 contained in any list provided by the commissioner pursuant to  
167 subsections (a) and (b) of this section if the commissioner is not required  
168 to provide such information or if such information is protected from  
169 disclosure under state or federal law.

170 Sec. 3. Section 12-71d of the general statutes is repealed and the  
171 following is substituted in lieu thereof (*Effective July 1, 2022, and*  
172 *applicable to assessment years commencing on or after October 1, 2023*):

173 [On] (a) Prior to and including October 1, 2022, on or before the first  
174 day of October each year, the Secretary of the Office of Policy and  
175 Management shall recommend a schedule of motor vehicle values  
176 which shall be used by assessors in each municipality in determining  
177 the assessed value of motor vehicles for purposes of property taxation.  
178 For every vehicle not listed in the schedule the determination of the  
179 assessed value of any motor vehicle for purposes of the property tax  
180 assessment list in any municipality shall continue to be the  
181 responsibility of the assessor in such municipality, provided the  
182 legislative body of the municipality may, by resolution, approve any  
183 change in the assessor's method of valuing motor vehicles. Any appeal  
184 from the findings of assessors concerning motor vehicle values shall be

185 made in accordance with provisions related to such appeals under this  
186 chapter. Such schedule of values shall include, to the extent that  
187 information for such purpose is available, the value for assessment  
188 purposes of any motor vehicle currently in use. The value for each motor  
189 vehicle as listed shall represent one hundred per cent of the average  
190 retail price applicable to such motor vehicle in this state as of the first  
191 day of October in such year as determined by said secretary in  
192 cooperation with the Connecticut Association of Assessing Officers.

193 (b) Not later than October 1, 2023, and annually thereafter, the  
194 Secretary of the Office of Policy and Management shall, in consultation  
195 with the Connecticut Association of Assessing Officers, recommend a  
196 schedule of motor vehicle plate classes, which shall be used by assessors  
197 in each municipality in determining the classification of motor vehicles  
198 for purposes of property taxation. The value for each motor vehicle shall  
199 be determined by the schedule of depreciation described in subdivision  
200 (7) of subsection (b) of section 12-63, as amended by this act. The  
201 determination of the assessed value of any vehicle for which a  
202 manufacturer's suggested retail price cannot be obtained for purposes  
203 of the property tax assessment list in any municipality shall be the  
204 responsibility of the assessor in such municipality, in consultation with  
205 the Connecticut Association of Assessing Officers. Any appeal from the  
206 findings of assessors concerning motor vehicle values shall be made in  
207 accordance with provisions related to such appeals under this chapter.

208 Sec. 4. Section 12-63 of the general statutes is repealed and the  
209 following is substituted in lieu thereof (*Effective July 1, 2022*):

210 (a) The present true and actual value of land classified as farm land  
211 pursuant to section 12-107c, as forest land pursuant to section 12-107d,  
212 as open space land pursuant to section 12-107e, or as maritime heritage  
213 land pursuant to section 12-107g shall be based upon its current use  
214 without regard to neighborhood land use of a more intensive nature,  
215 provided in no event shall the present true and actual value of open  
216 space land be less than it would be if such open space land comprised a  
217 part of a tract or tracts of land classified as farm land pursuant to section

218 12-107c. The present true and actual value of all other property shall be  
219 deemed by all assessors and boards of assessment appeals to be the fair  
220 market value thereof and not its value at a forced or auction sale.

221 (b) (1) For the purposes of this subsection, (A) "electronic data  
222 processing equipment" means computers, printers, peripheral computer  
223 equipment, bundled software and any computer-based equipment  
224 acting as a computer, as defined in Section 168 of the Internal Revenue  
225 Code of 1986, or any subsequent corresponding internal revenue code  
226 of the United States, as from time to time amended; (B) "leased personal  
227 property" means tangible personal property which is the subject of a  
228 written or oral lease or loan on the assessment date, or any such  
229 property which has been so leased or loaned by the then current owner  
230 of such property for three or more of the twelve months preceding such  
231 assessment date; and (C) "original selling price" means the price at  
232 which tangible personal property is most frequently sold in the year that  
233 it was manufactured.

234 (2) Any municipality may, by ordinance, adopt the provisions of this  
235 subsection to be applicable for the assessment year commencing  
236 October first of the assessment year in which a revaluation of all real  
237 property required pursuant to section 12-62 is performed in such  
238 municipality, and for each assessment year thereafter. If so adopted, the  
239 present true and actual value of tangible personal property, other than  
240 motor vehicles, shall be determined in accordance with the provisions  
241 of this subsection. If such property is purchased, its true and actual  
242 value shall be established in relation to the cost of its acquisition,  
243 including transportation and installation, and shall reflect depreciation  
244 in accordance with the schedules set forth in subdivisions (3) to (6),  
245 inclusive, of this subsection. If such property is developed and produced  
246 by the owner of such property for a purpose other than wholesale or  
247 retail sale or lease, its true and actual value shall be established in  
248 relation to its cost of development, production and installation and shall  
249 reflect depreciation in accordance with the schedules provided in  
250 subdivisions (3) to (6), inclusive, of this subsection. The provisions of



251 this subsection shall not apply to property owned by a public service  
252 company, as defined in section 16-1.

253 (3) The following schedule of depreciation shall be applicable with  
254 respect to electronic data processing equipment:

255 (A) Group I: Computer and peripheral hardware, including, but not  
256 limited to, personal computers, workstations, terminals, storage  
257 devices, printers, scanners, computer peripherals and networking  
258 equipment:

T1		Depreciated Value
T2		As Percentage
T3	Assessment Year	Of Acquisition
T4	Following Acquisition	Cost Basis
T5	First year	Seventy per cent
T6	Second year	Forty per cent
T7	Third year	Twenty per cent
T8	Fourth year and thereafter	Ten per cent

259 (B) Group II: Other hardware, including, but not limited to, mini-  
260 frame and main-frame systems with an acquisition cost of more than  
261 twenty-five thousand dollars:

T9		Depreciated Value
T10		As Percentage
T11	Assessment Year	Of Acquisition
T12	Following Acquisition	Cost Basis
T13	First year	Ninety per cent
T14	Second year	Sixty per cent
T15	Third year	Forty per cent
T16	Fourth year	Twenty per cent
T17	Fifth year and thereafter	Ten per cent

262 (4) The following schedule of depreciation shall be applicable with

263 respect to copiers, facsimile machines, medical testing equipment, and  
 264 any similar type of equipment that is not specifically defined as  
 265 electronic data processing equipment, but is considered by the assessor  
 266 to be technologically advanced:

T18		Depreciated Value
T19		As Percentage
T20	Assessment Year	Of Acquisition
T21	Following Acquisition	Cost Basis
T22	First year	Ninety-five per cent
T23	Second year	Eighty per cent
T24	Third year	Sixty per cent
T25	Fourth year	Forty per cent
T26	Fifth year and thereafter	Twenty per cent

267 (5) The following schedule of depreciation shall be applicable with  
 268 respect to machinery and equipment used in the manufacturing process:

T27		Depreciated Value
T28		As Percentage
T29	Assessment Year	Of Acquisition
T30	Following Acquisition	Cost Basis
T31	First year	Ninety per cent
T32	Second year	Eighty per cent
T33	Third year	Seventy per cent
T34	Fourth year	Sixty per cent
T35	Fifth year	Fifty per cent
T36	Sixth year	Forty per cent
T37	Seventh year	Thirty per cent
T38	Eighth year and thereafter	Twenty per cent

269 (6) The following schedule of depreciation shall be applicable with  
 270 respect to all tangible personal property other than that described in  
 271 subdivisions (3) to (5), inclusive, and subdivision (7) of this subsection:

T39		Depreciated Value
T40		As Percentage
T41	Assessment Year	Of Acquisition
T42	Following Acquisition	Cost Basis
T43	First year	Ninety-five per cent
T44	Second year	Ninety per cent
T45	Third year	Eighty per cent
T46	Fourth year	Seventy per cent
T47	Fifth year	Sixty per cent
T48	Sixth year	Fifty per cent
T49	Seventh year	Forty per cent
T50	Eighth year and thereafter	Thirty per cent

272        (7) For assessment years commencing on or after October 1, 2023, the  
 273 following schedule of depreciation shall be applicable with respect to  
 274 motor vehicles based on the manufacturer's suggested retail price of  
 275 such motor vehicles, provided no motor vehicle shall be valued at an  
 276 amount less than two thousand dollars:

T51		<u>Percentage of</u>
T52		<u>Manufacturer's Suggested</u>
T53	<u>Age of Vehicle</u>	<u>Retail Price</u>
T54	<u>Up to year one</u>	<u>Eighty per cent</u>
T55	<u>Year two</u>	<u>Seventy-five per cent</u>
T56	<u>Year three</u>	<u>Seventy per cent</u>
T57	<u>Year four</u>	<u>Sixty-five per cent</u>
T58	<u>Year five</u>	<u>Sixty per cent</u>
T59	<u>Year six</u>	<u>Fifty-five per cent</u>
T60	<u>Year seven</u>	<u>Fifty per cent</u>
T61	<u>Year eight</u>	<u>Forty-five per cent</u>
T62	<u>Year nine</u>	<u>Forty per cent</u>
T63	<u>Year ten</u>	<u>Thirty-five per cent</u>
T64	<u>Year eleven</u>	<u>Thirty per cent</u>
T65	<u>Year twelve</u>	<u>Twenty-five per cent</u>

T66	<u>Year thirteen</u>	<u>Twenty per cent</u>
T67	<u>Year fourteen</u>	<u>Fifteen per cent</u>
T68	<u>Years fifteen to nineteen</u>	<u>Ten per cent</u>
T69	<u>Years twenty and beyond</u>	<u>Not less than two</u>
T70		<u>thousand dollars</u>

277        [(7)] (8) The present true and actual value of leased personal property  
278 other than motor vehicles shall be determined in accordance with the  
279 provisions of this subdivision. Such value for any assessment year shall  
280 be established in relation to the original selling price for self-  
281 manufactured property or acquisition cost for acquired property and  
282 shall reflect depreciation in accordance with the schedules provided in  
283 subdivisions (3) to (6), inclusive, of this subsection. If the assessor is  
284 unable to determine the original selling price of leased personal  
285 property, the present true and actual value thereof shall be its current  
286 selling price.

287        [(8)] (9) With respect to any personal property which is prohibited by  
288 law from being sold, the present true and actual value of such property  
289 shall be established with respect to such property's original  
290 manufactured cost increased by a ratio the numerator of which is the  
291 total proceeds from the manufacturer's salable equipment sold and the  
292 denominator of which is the total cost of the manufacturer's salable  
293 equipment sold. Such value shall then be depreciated in accordance  
294 with the appropriate schedule in this subsection.

295        [(9)] (10) The schedules of depreciation set forth in subdivisions (3) to  
296 (6), inclusive, of this subsection shall not be used with respect to  
297 videotapes, horses or other taxable livestock or electric cogenerating  
298 equipment.

299        [(10)] (11) If the assessor determines that the value of any item of  
300 personal property, other than a motor vehicle, produced by the  
301 application of the schedules set forth in this subsection does not  
302 accurately reflect the present true and actual value of such item, the

303 assessor shall adjust such value to reflect the present true and actual  
304 value of such item.

305 [(11)] (12) Nothing in this subsection shall prevent any taxpayer from  
306 appealing any assessment made pursuant to this subsection if such  
307 assessment does not accurately reflect the present true and actual value  
308 of any item of such taxpayer's personal property.

309 Sec. 5. Section 12-41 of the general statutes is repealed and the  
310 following is substituted in lieu thereof (*Effective July 1, 2022, and*  
311 *applicable to assessment years commencing on or after October 1, 2023*):

312 (a) "Municipality", whenever used in this section, includes each town,  
313 consolidated town and city, and consolidated town and borough.

314 (b) [No] (1) For assessment years commencing prior to October 1,  
315 2023, no person required by law to file an annual declaration of personal  
316 property shall include in such declaration motor vehicles that are  
317 registered in the office of the state Commissioner of Motor Vehicles.  
318 With respect to any vehicle subject to taxation in a town other than the  
319 town in which such vehicle is registered, pursuant to section 12-71, as  
320 amended by this act, information concerning such vehicle may be  
321 included in a declaration filed pursuant to this section or section 12-43,  
322 as amended by this act, or on a report filed pursuant to section 12-57a.

323 (2) For assessment years commencing on or after October 1, 2023, any  
324 person required to file an annual declaration of tangible personal  
325 property shall include in such declaration the motor vehicle listing,  
326 pursuant to subdivision (2) of subsection (f) of section 12-71, as amended  
327 by this act, of any motor vehicle owned by such person. If, after the  
328 annual deadline for filing a declaration, a motor vehicle is deemed  
329 personal property by the assessor, such motor vehicle shall be added to  
330 the declaration of the owner of such vehicle or included on a new  
331 declaration if no declaration was submitted in the prior year. The value  
332 of the motor vehicle shall be determined pursuant to section 12-63, as  
333 amended by this act. If applicable, the value of the motor vehicle for the

334 current assessment year shall be prorated pursuant to section 12-71b, as  
335 amended by this act, and shall not be considered omitted property, as  
336 defined in section 12-53, as amended by this act, or subject to a penalty  
337 pursuant to subsection (e) of this section.

338 (c) The annual declaration of the tangible personal property owned  
339 by such person on the assessment date, shall include, but is not limited  
340 to, the following property: Machinery used in mills and factories, cables,  
341 wires, poles, underground mains, conduits, pipes and other fixtures of  
342 water, gas, electric and heating companies, leasehold improvements  
343 classified as other than real property and furniture and fixtures of stores,  
344 offices, hotels, restaurants, taverns, halls, factories and manufacturers.  
345 Tangible personal property does not include a sign placed on a property  
346 indicating that the property is for sale or lease. On and after October 1,  
347 2023, tangible personal property shall include motor vehicles listed on  
348 the schedule of motor vehicle plate classes recommended pursuant to  
349 section 12-71d, as amended by this act. Commercial or financial  
350 information in any declaration filed under this section, except for  
351 commercial or financial information which concerns motor vehicles,  
352 shall not be open for public inspection but may be disclosed to  
353 municipal officers for tax collection purposes.

354 (d) For assessment years commencing on or after October 1, 2023, the  
355 Office of Policy and Management shall, in consultation with the  
356 Connecticut Association of Assessing Officers, prescribe a form for the  
357 annual declaration of personal property.

358 [(d)] (e) Any person required by law to file an annual declaration of  
359 personal property may sign and file such declaration electronically, [on  
360 a form provided by the assessor of a municipality,] provided [such] the  
361 municipality in which such declaration is to be filed (1) has the  
362 technological ability to accept electronic signatures, and (2) agrees to  
363 accept electronic signatures for annual declarations of personal  
364 property.

365 [(e)] (f) (1) Any person who fails to file a declaration of personal

366 property on or before the first day of November, or on or before the  
367 extended filing date as granted by the assessor pursuant to section 12-  
368 42, as amended by this act, shall be subject to a penalty equal to twenty-  
369 five per cent of the assessment of such property; (2) any person who files  
370 a declaration of personal property in a timely manner, but has omitted  
371 property, as defined in section 12-53, as amended by this act, shall be  
372 subject to a penalty equal to twenty-five per cent of the assessment of  
373 such omitted property. The penalty shall be added to the grand list by  
374 the assessor of the town in which such property is taxable; and (3) any  
375 declaration received by the municipality to which it is due that is in an  
376 envelope bearing a postmark, as defined in section 1-2a, showing a date  
377 within the allowed filing period shall not be deemed to be delinquent.

378 Sec. 6. Subsection (a) of section 12-53 of the general statutes is  
379 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
380 *2022, and applicable to assessment years commencing on or after October 1,*  
381 *2023*):

382 (a) For purposes of this section: (1) "Omitted property" means  
383 property for which complete information is not included in the  
384 declaration required to be filed by law with respect to [either] (A) the  
385 total number and type of all items subject to taxation, [or] (B) the true  
386 original cost and year acquired of all such items, or (C) on or after  
387 October 1, 2023, the manufacturer's suggested retail price of a motor  
388 vehicle plus any applicable after-market alterations to such motor  
389 vehicle, (2) "books", "papers", "documents" and "other records" includes,  
390 but is not limited to, federal tax forms relating to the acquisition and cost  
391 of fixed assets, general ledgers, balance sheets, disbursement ledgers,  
392 fixed asset and depreciation schedules, financial statements, invoices,  
393 operating expense reports, capital and operating leases, conditional  
394 sales agreements and building or leasehold ledgers, and (3) "designee of  
395 an assessor" means a Connecticut municipal assessor certified in  
396 accordance with subsection (b) of section 12-40a, a certified public  
397 accountant, a revaluation company certified in accordance with section  
398 12-2c for the valuation of personal property, or an individual certified

399 as a revaluation company employee in accordance with section 12-2b for  
400 the valuation of personal property.

401 Sec. 7. Section 12-71 of the general statutes is repealed and the  
402 following is substituted in lieu thereof (*Effective July 1, 2022, and*  
403 *applicable to assessment years commencing on or after October 1, 2023*):

404 (a) [All] (1) For assessment years commencing prior to October 1,  
405 2023, goods, chattels and effects or any interest therein, including any  
406 interest in a leasehold improvement classified as other than real  
407 property, belonging to any person who is a resident in this state, shall  
408 be listed for purposes of property tax in the town where such person  
409 resides, subject to the provisions of sections 12-41, as amended by this  
410 act, 12-43, as amended by this act, and 12-59. Any such property  
411 belonging to any nonresident shall be listed for purposes of property tax  
412 as provided in section 12-43, as amended by this act. Motor vehicles and  
413 snowmobiles shall be listed for purposes of the property tax in  
414 accordance with subsection (f) of this section.

415 (2) For assessment years commencing on or after October 1, 2023,  
416 goods, chattels and effects or any interest therein, including any interest  
417 in a leasehold improvement classified as other than real property,  
418 belonging to any person who is a resident in this state, shall be listed for  
419 purposes of property tax in the town where such person resides, subject  
420 to the provisions of sections 12-41, as amended by this act, 12-43, as  
421 amended by this act, and 12-59. Any such property belonging to any  
422 nonresident shall be listed for purposes of property tax as provided in  
423 section 12-43, as amended by this act.

424 (b) Except as otherwise provided by the general statutes, property  
425 subject to this section shall be valued at the same percentage of its then  
426 actual valuation as the assessors have determined with respect to the  
427 listing of real estate for the same year, except that any antique, rare or  
428 special interest motor vehicle, as defined in section 14-1, shall be  
429 assessed at a value of not more than five hundred dollars. The owner of  
430 such antique, rare or special interest motor vehicle may be required by



431 the assessors to provide reasonable documentation that such motor  
432 vehicle is an antique, rare or special interest motor vehicle, provided any  
433 motor vehicle for which special number plates have been issued  
434 pursuant to section 14-20 shall not be required to provide any such  
435 documentation. The provisions of this section shall not include money  
436 or property actually invested in merchandise or manufacturing carried  
437 on out of this state or machinery or equipment which would be eligible  
438 for exemption under subdivision (72) of section 12-81 once installed and  
439 which cannot begin or which has not begun manufacturing, processing  
440 or fabricating; or which is being used for research and development,  
441 including experimental or laboratory research and development, design  
442 or engineering directly related to manufacturing or being used for the  
443 significant servicing, overhauling or rebuilding of machinery and  
444 equipment for industrial use or the significant overhauling or  
445 rebuilding of other products on a factory basis or being used for  
446 measuring or testing or metal finishing or in the production of motion  
447 pictures, video and sound recordings.

448 (c) [Upon] For assessment years commencing prior to October 1, 2023,  
449 upon payment of the property tax assessed with respect to any property  
450 referred to in this section, owned by a resident or nonresident of this  
451 state, which is currently used or intended for use in relation to  
452 construction, building, grading, paving or similar projects, including,  
453 but not limited to, motor vehicles, bulldozers, tractors and any  
454 trailer-type vehicle, excluding any such equipment weighing less than  
455 five hundred pounds, and excluding any motor vehicle subject to  
456 registration pursuant to chapter 246 or exempt from such registration  
457 by section 14-34, the town in which such equipment is taxed shall issue,  
458 at the time of such payment, for display on a conspicuous surface of  
459 each such item of equipment for which such tax has been paid, a  
460 validation decal or sticker, identifiable as to the year of issue, which will  
461 be presumptive evidence that such tax has been paid in the appropriate  
462 town of the state.

463 (d) (1) Personal property subject to taxation under this chapter shall

464 not include computer software, except when the cost thereof is included,  
465 without being separately stated, in the cost of computer hardware.  
466 "Computer software" shall include any program or routine used to  
467 cause a computer to perform a specific task or set of tasks, including  
468 without limitation, operational and applicational programs and all  
469 documentation related thereto.

470 (2) The provisions of subdivision (1) of this subsection shall be  
471 applicable (A) to the assessment year commencing October 1, 1988, and  
472 each assessment year thereafter, and (B) to any assessment of computer  
473 software made after September 30, 1988, for any assessment year  
474 commencing before October 1, 1988.

475 (3) Nothing contained in this subsection shall create any implication  
476 related to liability for property tax with respect to computer software  
477 prior to July 1, 1989.

478 (4) A certificate of correction in accordance with section 12-57 shall  
479 not be issued with respect to any property described in subdivision (1)  
480 of this subsection for any assessment year commencing prior to October  
481 1, 1989.

482 (e) For assessment years commencing on or after October 1, 1992,  
483 each municipality shall exempt aircraft, as defined in section 15-34, from  
484 the provisions of this chapter.

485 (f) (1) [Property] For assessment years commencing prior to October  
486 1, 2023, property subject to taxation under this chapter shall include each  
487 registered and unregistered motor vehicle and snowmobile that, in the  
488 normal course of operation, most frequently leaves from and returns to  
489 or remains in a town in this state, and any other motor vehicle or  
490 snowmobile located in a town in this state, which motor vehicle or  
491 snowmobile is not used or is not capable of being used.

492 (2) (A) For assessment years commencing on or after October 1, 2023,  
493 each municipality shall list motor vehicles registered and classified in  
494 accordance with section 12-71d, as amended by this act, and such motor

495 vehicles shall be valued in the same manner as motor vehicles valued  
496 pursuant to section 12-63, as amended by this act.

497 (B) For assessment years commencing on or after October 1, 2023, any  
498 unregistered motor vehicle or motor vehicle that is not used or capable  
499 of being used that is located in a municipality in this state, shall be listed  
500 and valued in the manner described in subparagraph (A) of this  
501 subdivision.

502 ~~[(2) Any]~~ (3) (A) For assessment years commencing prior to October  
503 1, 2023, any motor vehicle or snowmobile registered in this state subject  
504 to taxation in accordance with the provisions of this subsection shall be  
505 set in the list of the town where such vehicle in the normal course of  
506 operation most frequently leaves from and returns to or in which it  
507 remains. It shall be presumed that any such motor vehicle or  
508 snowmobile most frequently leaves from and returns to or remains in  
509 the town in which the owner of such vehicle resides, unless a provision  
510 of this subsection otherwise expressly provides. As used in this  
511 [subsection] subparagraph, "the town in which the owner of such  
512 vehicle resides" means the town in this state where [(A)] (i) the owner,  
513 if an individual, has established a legal residence consisting of a true,  
514 fixed and permanent home to which such individual intends to return  
515 after any absence, or [(B)] (ii) the owner, if a company, corporation,  
516 limited liability company, partnership, firm or any other type of public  
517 or private organization, association or society, has an established site for  
518 conducting the purposes for which it was created. In the event such an  
519 entity resides in more than one town in this state, it shall be subject to  
520 taxation by each such town with respect to any registered or  
521 unregistered motor vehicle or snowmobile that most frequently leaves  
522 from and returns to or remains in such town.

523 (B) For assessment years commencing on or after October 1, 2023, any  
524 motor vehicle subject to taxation in this state in accordance with the  
525 provisions of this subsection shall be set in the list of the town where  
526 such vehicle in the normal course of operation most frequently leaves  
527 from and returns to or in which it remains. It shall be presumed that any

528 such motor vehicle most frequently leaves from and returns to or  
529 remains in the town in which the owner of such vehicle resides, unless  
530 a provision of this subsection otherwise expressly provides. As used in  
531 this subparagraph, "the town in which the owner of such vehicle  
532 resides" means the town in this state where (i) the owner, if an  
533 individual, has established a legal residence consisting of a true, fixed  
534 and permanent home to which such individual intends to return after  
535 any absence, or (ii) the owner, if a company, corporation, limited  
536 liability company, partnership, firm or any other type of public or  
537 private organization, association or society, has an established site for  
538 conducting the purposes for which it was created. In the event such an  
539 entity resides in more than one town in this state, it shall be subject to  
540 taxation by each such town with respect to any registered or  
541 unregistered motor vehicle that most frequently leaves from and returns  
542 to or remains in such town.

543       ~~[(3)]~~ (4) Any motor vehicle owned by a nonresident of this state shall  
544 be set in the list of the town where such vehicle in the normal course of  
545 operation most frequently leaves from and returns to or in which it  
546 remains. If such vehicle in the normal course of operation most  
547 frequently leaves from and returns to or remains in more than one town,  
548 it shall be set in the list of the town in which such vehicle is located for  
549 the three or more months preceding the assessment day in any year,  
550 except that, if such vehicle is located in more than one town for three or  
551 more months preceding the assessment day in any year, it shall be set in  
552 the list of the town where it is located for the three months or more in  
553 such year nearest to such assessment day. In the event a motor vehicle  
554 owned by a nonresident is not located in any town for three or more of  
555 the months preceding the assessment day in any year, such vehicle shall  
556 be set in the list of the town where such vehicle is located on such  
557 assessment day.

558       ~~[(4) Notwithstanding]~~ (5) (A) For assessment years commencing prior  
559 to October 1, 2023, notwithstanding any provision of subdivision [(2)]  
560 (3) of this subsection: [(A)] (i) Any registered motor vehicle that is

561 assigned to an employee of the owner of such vehicle for the exclusive  
562 use of such employee and which, in the normal course of operation most  
563 frequently leaves from and returns to or remains in such employee's  
564 town of residence, shall be set in the list of the town where such  
565 employee resides; [(B)] (ii) any registered motor vehicle that is being  
566 operated, pursuant to a lease, by a person other than the owner of such  
567 vehicle, or such owner's employee, shall be set in the list of the town  
568 where the person who is operating such vehicle pursuant to said lease  
569 resides; [(C)] (iii) any registered motor vehicle designed or used for  
570 recreational purposes, including, but not limited to, a camp trailer,  
571 camper or motor home, shall be set in the list of the town such vehicle,  
572 in the normal course of its operation for camping, travel or recreational  
573 purposes in this state, most frequently leaves from and returns to or the  
574 town in which it remains. If such a vehicle is not used in this state in its  
575 normal course of operation for camping, travel or recreational purposes,  
576 such vehicle shall be set in the list of the town in this state in which the  
577 owner of such vehicle resides; and [(D)] (iv) any registered motor  
578 vehicle that is used or intended for use for the purposes of construction,  
579 building, grading, paving or similar projects, or to facilitate any such  
580 project, shall be set in the list of the town in which such project is  
581 situated if such vehicle is located in said town for the three or more  
582 months preceding the assessment day in any year, provided [(i)] if such  
583 vehicle is located in more than one town in this state for three or more  
584 months preceding the assessment day in any year, such vehicle shall be  
585 set in the list of the town where it is located for the three months or more  
586 in such year nearest to such assessment day, and [(ii)] if such vehicle is  
587 not located in any town for three or more of the months preceding the  
588 assessment day in any year, such vehicle shall be set in the list of the  
589 town where such vehicle is located on such assessment day.

590 (B) For assessment years commencing on or after October 1, 2023,  
591 notwithstanding any provision of subdivision (3) of this subsection: (i)  
592 Any motor vehicle that is assigned to an employee of the owner of such  
593 vehicle for the exclusive use of such employee and which, in the normal  
594 course of operation most frequently leaves from and returns to or

595 remains in such employee's town of residence, shall be set in the list of  
596 the town where such employee resides; (ii) any motor vehicle that is  
597 being operated, pursuant to a lease, by a person other than the owner of  
598 such vehicle, or such owner's employee, shall be set in the list of the  
599 town where the person who is operating such vehicle pursuant to said  
600 lease resides; (iii) any motor vehicle designed or used for recreational  
601 purposes, including, but not limited to, a camper or motor home, shall  
602 be set in the list of the town such vehicle, in the normal course of its  
603 operation for camping, travel or recreational purposes in this state, most  
604 frequently leaves from and returns to or the town in which it remains.  
605 If such a vehicle is not used in this state in its normal course of operation  
606 for camping, travel or recreational purposes, such vehicle shall be set in  
607 the list of the town in this state in which the owner of such vehicle  
608 resides; and (iv) any motor vehicle that is used or intended for use for  
609 the purposes of construction, building, grading, paving or similar  
610 projects, or to facilitate any such project, shall be set in the list of the  
611 town in which such project is situated if such vehicle is located in said  
612 town for the three or more months preceding the assessment day in any  
613 year, provided if such vehicle is located in more than one town in this  
614 state for three or more months preceding the assessment day in any  
615 year, such vehicle shall be set in the list of the town where it is located  
616 for the three months or more in such year nearest to such assessment  
617 day, and if such vehicle is not located in any town for three or more of  
618 the months preceding the assessment day in any year, such vehicle shall  
619 be set in the list of the town where such vehicle is located on such  
620 assessment day.

621 [(5)] (6) The owner of a motor vehicle subject to taxation in  
622 accordance with the provisions of subdivision [(4)] (5) of this subsection  
623 in a town other than the town in which such owner resides may register  
624 such vehicle in the town in which such vehicle is subject to taxation.

625 [(6) Information] (7) (A) For assessment years commencing prior to  
626 October 1, 2023, information concerning any vehicle subject to taxation  
627 in a town other than the town in which it is registered may be included

628 on any declaration or report filed pursuant to section 12-41, as amended  
629 by this act, 12-43, as amended by this act, or 12-57a. If a motor vehicle or  
630 snowmobile is registered in a town in which it is not subject to taxation,  
631 pursuant to the provisions of subdivision [(4)] (5) of this [section]  
632 subsection, the assessor of the town in which such vehicle is subject to  
633 taxation shall notify the assessor of the town in which such vehicle is  
634 registered of the name and address of the owner of such motor vehicle  
635 or snowmobile, the vehicle identification number and the town in which  
636 such vehicle is subject to taxation. The assessor of the town in which said  
637 vehicle is registered and the assessor of the town in which said vehicle  
638 is subject to taxation shall cooperate in administering the provisions of  
639 this section concerning the listing of such vehicle for property tax  
640 purposes.

641 (B) For assessment years commencing on or after October 1, 2023,  
642 information concerning any vehicle subject to taxation in a town other  
643 than the town in which it is registered may be included on any  
644 declaration or report filed pursuant to section 12-41, as amended by this  
645 act, 12-43, as amended by this act, or 12-57a. If a motor vehicle is listed  
646 in a town in which it is not subject to taxation, pursuant to the provisions  
647 of subdivision (5) of this subsection, the assessor of the town in which  
648 such vehicle is listed shall notify the assessor of the town in which such  
649 vehicle is listed of the name and address of the owner of such motor  
650 vehicle, the vehicle identification number and the town in which such  
651 vehicle is taxed. The assessor of the town in which said vehicle is  
652 registered and the assessor of the town in which said vehicle is listed  
653 shall cooperate in administering the provisions of this section  
654 concerning the listing of such vehicle for property tax purposes.

655 Sec. 8. Section 12-71b of the general statutes is repealed and the  
656 following is substituted in lieu thereof (*Effective July 1, 2022, and*  
657 *applicable to assessment years commencing on or after October 1, 2023*):

658 (a) [Any] (1) For assessment years commencing prior to October 1,  
659 2023, any person who owns a motor vehicle which is not registered with  
660 the Commissioner of Motor Vehicles on the first day of October in any

661 assessment year and which is registered subsequent to said first day of  
662 October but prior to the first day of August in such assessment year shall  
663 be liable for the payment of property tax with respect to such motor  
664 vehicle in the town where such motor vehicle is subject to property tax,  
665 in an amount as hereinafter provided, on the first day of January  
666 immediately subsequent to the end of such assessment year. The  
667 property tax payable with respect to such motor vehicle on said first day  
668 of January shall be in the amount which would be payable if such motor  
669 vehicle had been entered in the taxable list of the town where such  
670 motor vehicle is subject to property tax on the first day of October in  
671 such assessment year if such registration occurs prior to the first day of  
672 November. If such registration occurs on or after the first day of  
673 November but prior to the first day of August in such assessment year,  
674 such tax shall be a pro rata portion of the amount of tax payable if such  
675 motor vehicle had been entered in the taxable list of such town on  
676 October first in such assessment year to be determined [(1)] (A) by a  
677 ratio, the numerator of which shall be the number of months from the  
678 date of such registration, including the month in which registration  
679 occurs, to the first day of October next succeeding and the denominator  
680 of which shall be twelve, or [(2)] (B) upon the affirmative vote of the  
681 legislative body of the municipality, by a ratio the numerator of which  
682 shall be the number of days from the date of such registration, including  
683 the day on which the registration occurs, to the first day of October next  
684 succeeding and the denominator of which shall be three hundred sixty-  
685 five. For purposes of this section the term "assessment year" means the  
686 period of twelve full months commencing with October first each year.

687 (2) For assessment years commencing on or after October 1, 2023, any  
688 person who owns a motor vehicle which is not registered with the  
689 Commissioner of Motor Vehicles on the first day of October in any  
690 assessment year and which is registered subsequent to said first day of  
691 October but prior to the first day of April in such assessment year shall  
692 be liable for the payment of property tax with respect to such motor  
693 vehicle in the town where such motor vehicle is subject to property tax,  
694 in an amount as hereinafter provided, on the first day of July in such



695 assessment year. Any person who owns a motor vehicle which is  
696 registered with the Commissioner of Motor Vehicles on or after the first  
697 day of April in any assessment year but prior to the first day of October  
698 next succeeding shall be liable for the payment of property tax with  
699 respect to such motor vehicle in the town where such motor vehicle is  
700 subject to property tax, in an amount hereinafter provided, on the first  
701 day of January immediately subsequent to the end of such assessment  
702 year. The property tax payable with respect to a motor vehicle described  
703 in this subdivision shall be in the amount which would be payable if  
704 such motor vehicle had been entered into the taxable list of the town  
705 where such motor vehicle is subject to property tax on the first day of  
706 October in such assessment year if such registration occurs prior to the  
707 first day of November. If such registration occurs on or after the first day  
708 of November but prior to the first day of October next succeeding, such  
709 tax shall be a pro rata portion of the amount of tax payable if such motor  
710 vehicle had been entered in the taxable list of such town on October first  
711 in such assessment year to be determined (A) by a ratio, the numerator  
712 of which shall be the number of months from the date of such  
713 registration, including the month in which registration occurs, to the  
714 first day of October next succeeding and the denominator of which shall  
715 be twelve, or (B) upon the affirmative vote of the legislative body of the  
716 municipality, by a ratio the numerator of which shall be the number of  
717 days from the date of such registration, including the day on which the  
718 registration occurs, to the first day of October next succeeding and the  
719 denominator of which shall be three hundred sixty-five.

720 (b) [Whenever] (1) For assessment years commencing prior to  
721 October 1, 2023, whenever any person who owns a motor vehicle which  
722 has been entered in the taxable list of the town where such motor vehicle  
723 is subject to property tax in any assessment year and who, subsequent  
724 to the first day of October in such assessment year but prior to the first  
725 day of August in such assessment year, replaces such motor vehicle with  
726 another motor vehicle, hereinafter referred to as the replacement  
727 vehicle, which vehicle may be in a different classification for purposes  
728 of registration than the motor vehicle replaced, and provided one of the

729 following conditions is applicable with respect to the motor vehicle  
730 replaced: [(1)] (A) The unexpired registration of the motor vehicle  
731 replaced is transferred to the replacement vehicle, [(2)] (B) the motor  
732 vehicle replaced was stolen or totally damaged and proof concerning  
733 such theft or total damage is submitted to the assessor in such town, or  
734 [(3)] (C) the motor vehicle replaced is sold by such person within forty-  
735 five days immediately prior to or following the date on which such  
736 person acquires the replacement vehicle, such person shall be liable for  
737 the payment of property tax with respect to the replacement vehicle in  
738 the town in which the motor vehicle replaced is subject to property tax,  
739 in an amount as hereinafter provided, on the first day of January  
740 immediately subsequent to the end of such assessment year. If the  
741 replacement vehicle is replaced by such person with another motor  
742 vehicle prior to the first day of August in such assessment year, the  
743 replacement vehicle shall be subject to property tax as provided in this  
744 subsection and such other motor vehicle replacing the replacement  
745 vehicle, or any motor vehicle replacing such other motor vehicle in such  
746 assessment year, shall be deemed to be the replacement vehicle for  
747 purposes of this subsection and shall be subject to property tax as  
748 provided herein. The property tax payable with respect to the  
749 replacement vehicle on said first day of January shall be the amount by  
750 which [(A)] (i) is in excess of [(B)] (ii) as follows: [(A)] (i) The property  
751 tax which would be payable if the replacement vehicle had been entered  
752 in the taxable list of the town in which the motor vehicle replaced is  
753 subject to property tax on the first day of October in such assessment  
754 year if such registration occurs prior to the first day of November,  
755 however if such registration occurs on or after the first day of November  
756 but prior to the first day of August in such assessment year, such tax  
757 shall be a pro rata portion of the amount of tax payable if such motor  
758 vehicle had been entered in the taxable list of such town on October first  
759 in such assessment year to be determined by a ratio, the numerator of  
760 which shall be the number of months from the date of such registration,  
761 including the month in which registration occurs, to the first day of  
762 October next succeeding and the denominator of which shall be twelve,  
763 provided if such person, on said first day of October, was entitled to any

764 exemption under section 12-81, as amended by this act, which was  
765 allowed in the assessment of the motor vehicle replaced, such  
766 exemption shall be allowed for purposes of determining the property  
767 tax payable with respect to the replacement vehicle as provided herein;  
768 [(B)] (ii) the property tax payable by such person with respect to the  
769 motor vehicle replaced, provided if the replacement vehicle is registered  
770 subsequent to the thirty-first day of October but prior to the first day of  
771 August in such assessment year such property tax payable with respect  
772 to the motor vehicle replaced shall, for purposes of the computation  
773 herein, be deemed to be a pro rata portion of such property tax to be  
774 prorated in the same manner as the amount of tax determined under  
775 [(A)] (i) above.

776 (2) For assessment years commencing on or after October 1, 2023,  
777 whenever any person who owns a motor vehicle which has been entered  
778 in the taxable list of the town where such motor vehicle is subject to  
779 property tax in any assessment year and who, subsequent to the first  
780 day of October in such assessment year but prior to the first day of April  
781 in such assessment year, replaces such motor vehicle with another  
782 motor vehicle, hereinafter referred to as the replacement vehicle, which  
783 vehicle may be in a different classification for purposes of registration  
784 than the motor vehicle replaced, and provided one of the following  
785 conditions is applicable with respect to the motor vehicle replaced: (A)  
786 The unexpired registration of the motor vehicle replaced is transferred  
787 to the replacement vehicle, (B) the motor vehicle replaced was stolen or  
788 totally damaged and proof concerning such theft or total damage is  
789 submitted to the assessor in such town, or (C) the motor vehicle replaced  
790 is sold by such person within forty-five days immediately prior to or  
791 following the date on which such person acquires the replacement  
792 vehicle, such person shall be liable for the payment of property tax with  
793 respect to the replacement vehicle in the town in which the motor  
794 vehicle replaced is subject to property tax pursuant to subdivision (4) of  
795 this subsection, on the first day of July in such assessment year. If a  
796 replacement vehicle is replaced by the owner of such replacement  
797 vehicle prior to the first day of October next succeeding such assessment

798 year, the replacement vehicle shall be subject to property tax as  
799 provided in this subdivision and such other motor vehicle replacing the  
800 replacement vehicle, or any motor vehicle replacing such other motor  
801 vehicle in such assessment year, shall be deemed to be the replacement  
802 vehicle for purposes of this subdivision.

803 (3) For assessment years commencing on or after October 1, 2023,  
804 whenever any person who owns a motor vehicle which has been entered  
805 into the taxable list of the town where such motor vehicle is subject to  
806 property tax in any assessment year and who, on or after the first day of  
807 April of such assessment year but prior to the first day of October next  
808 succeeding, replaces such motor vehicle with another motor vehicle,  
809 hereinafter referred to as the replacement vehicle, which vehicle may be  
810 in a different classification for purposes of registration than the motor  
811 vehicle replaced, and provided one of the following conditions is  
812 applicable with respect to the motor vehicle replaced: (A) The unexpired  
813 registration of the motor vehicle replaced is transferred to the  
814 replacement vehicle, (B) the motor vehicle replaced was stolen or totally  
815 damaged and proof concerning such theft or total damage is submitted  
816 to the assessor in such town, or (C) the motor vehicle replaced is sold by  
817 such person within forty-five days immediately prior to or following the  
818 date on which such person acquires the replacement vehicle, such  
819 person shall be liable for the payment of property tax with respect to the  
820 replacement vehicle in the town in which the motor vehicle replaced is  
821 subject to property tax pursuant to subdivision (4) of this subsection, on  
822 the first day of January immediately succeeding such assessment year.  
823 If a replacement vehicle is replaced by the owner of such replacement  
824 vehicle prior to the first day of October next succeeding such assessment  
825 year, the replacement vehicle shall be subject to property tax as  
826 provided in this subdivision and such other motor vehicle replacing the  
827 replacement vehicle, or any motor vehicle replacing such other motor  
828 vehicle in such assessment year, shall be deemed to be the replacement  
829 vehicle for purposes of this subdivision.

830 (4) The property tax payable with respect to a replacement vehicle

831 described in subdivision (2) or (3) of this subsection shall be the amount  
832 by which (A) is in excess of (B) as follows: (A) The property tax which  
833 would be payable if the replacement vehicle had been entered in the  
834 taxable list of the town in which the motor vehicle replaced is subject to  
835 property tax on the first day of October in such assessment year if such  
836 registration occurs prior to the first day of November, however, if such  
837 registration occurs on or after the first day of November but prior to the  
838 first day of October next succeeding, such tax shall be a pro rata portion  
839 of the amount of tax payable if such motor vehicle had been entered in  
840 the taxable list of such town on October first in such assessment year to  
841 be determined by ratio, the numerator of which shall be the number of  
842 months from the date of such registration, including the month in which  
843 registration occurs, to the first day of October next succeeding and the  
844 denominator of which shall be twelve, provided if such person, on said  
845 first day of October, was entitled to any exemption under section 12-81,  
846 as amended by this act, which was allowed in the assessment of the  
847 motor vehicle replaced, such exemption shall be allowed for purposes  
848 of determining the property tax payable with respect to the replacement  
849 vehicle as provided herein; (B) the property tax payable by such person  
850 with respect to the motor vehicle replaced, provided if the replacement  
851 vehicle is registered subsequent to the thirty-first day of October but  
852 prior to the first day of October next succeeding such property tax  
853 payable with respect to the motor vehicle replaced shall, for purposes of  
854 the computation herein, be deemed to be a pro rata portion of such  
855 property tax to be prorated in the same manner as the amount of tax  
856 determined under (A) above.

857 (c) [Any] (1) For assessment years commencing prior to October 1,  
858 2023, any person who owns a commercial motor vehicle which has been  
859 temporarily registered at any time during any assessment year and  
860 which has not during such period been entered in the taxable list of any  
861 town in the state for purposes of the property tax and with respect to  
862 which no permanent registration has been issued during such period,  
863 shall be liable for the payment of property tax with respect to such motor  
864 vehicle in the town where such motor vehicle is subject to property tax

865 on the first day of January immediately following the end of such  
866 assessment year, in an amount as hereinafter provided. The property tax  
867 payable shall be in the amount which would be payable if such motor  
868 vehicle had been entered in the taxable list of the town where such  
869 motor vehicle is subject to property tax on the first day of October in  
870 such assessment year.

871 (2) For assessment years commencing on or after October 1, 2023, any  
872 person who owns a commercial motor vehicle which has been  
873 temporarily registered at any time during any assessment year and  
874 which has not during such period been entered in the taxable list of any  
875 town in the state for purposes of the property tax and with respect to  
876 which no permanent registration has been issued during such period,  
877 shall be liable for the payment of property tax with respect to such motor  
878 vehicle in the town where such motor vehicle is subject to property tax  
879 on the first day of July of such assessment year or the first day of January  
880 immediately following such assessment year, as applicable, pursuant to  
881 subdivisions (2) and (3) of subsection (b) of this section. The property  
882 tax payable shall be in the amount which would be payable if such  
883 motor vehicle had been entered in the taxable list of the town where  
884 such motor vehicle is subject to property tax on the first day of October  
885 in such assessment year.

886 (d) Any motor vehicle subject to property tax as provided in this  
887 section shall, except as otherwise provided in subsection (b) of this  
888 section, be subject to such property tax in the town in which such motor  
889 vehicle was last registered in the assessment year ending immediately  
890 preceding the day on which such property tax is payable as provided in  
891 this section.

892 (e) Whenever any motor vehicle subject to property tax as provided  
893 in this section has been replaced by the owner with another motor  
894 vehicle in the assessment year immediately preceding the day on which  
895 such property tax is payable, each such motor vehicle shall be subject to  
896 property tax as provided in this section.

897 (f) Upon receipt by the assessor in any town of notice from the  
898 Commissioner of Motor Vehicles, in a manner as prescribed by said  
899 commissioner, with respect to any motor vehicle subject to property tax  
900 in accordance with the provisions of this section and which has not been  
901 entered in the taxable grand list of such town, such assessor shall  
902 determine the value of such motor vehicle for purposes of property tax  
903 assessment and shall add such value to the taxable grand list in such  
904 town for the immediately preceding assessment date and the tax  
905 thereon shall be levied and collected by the tax collector. Such property  
906 tax shall be payable not later than the first day of (1) February following  
907 the first day of January on which the owner of such motor vehicle  
908 becomes liable for the payment of property tax, for assessment years  
909 commencing prior to October 1, 2023, and (2) the month succeeding the  
910 month in which such property tax became due and payable, for  
911 assessment years commencing on or after October 1, 2023, with respect  
912 to such motor vehicle in accordance with the provisions of this section,  
913 subject to any determination in accordance with section 12-142 that such  
914 tax shall be due and payable in installments. Said owner may appeal the  
915 assessment of such motor vehicle, as determined by the assessor in  
916 accordance with this subsection, to the board of assessment appeals next  
917 succeeding the date on which the tax based on such assessment is  
918 payable, and thereafter, to the Superior Court as provided in section 12-  
919 117a. If the amount of such tax is reduced upon appeal, the portion  
920 thereof which has been paid in excess of the amount determined to be  
921 due upon appeal shall be refunded to said owner.

922 (g) Any motor vehicle which is not registered in this state shall be  
923 subject to property tax in this state if such motor vehicle in the normal  
924 course of operation most frequently leaves from and returns to or  
925 remains in one or more points within this state, and such motor vehicle  
926 shall be subject to such property tax in the town within which such  
927 motor vehicle in the normal course of operation most frequently leaves  
928 from and returns to or remains, provided when the owner of such motor  
929 vehicle is a resident in any town in the state, it shall be presumed that  
930 such motor vehicle most frequently leaves from and returns to or

931 remains in such town unless evidence, satisfactory to the assessor in  
932 such town, is submitted to the contrary.

933 Sec. 9. Subsection (b) of section 12-71c of the general statutes is  
934 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
935 *2022, and applicable to assessment years commencing on or after October 1,*  
936 *2023*):

937 (b) Any person claiming a property tax credit with respect to a motor  
938 vehicle in accordance with subsection (a) of this section [for any  
939 assessment year shall, not later than the thirty-first day of December  
940 immediately following the end of the assessment year which next  
941 follows the assessment year in which such motor vehicle is so sold,  
942 damaged, stolen or removed and registered,] shall file with the assessor  
943 in the town in which such person is entitled to such property tax credit,  
944 documentation satisfactory to the assessor concerning the sale, total  
945 damage, theft or removal and registration of such motor vehicle. For  
946 assessment years commencing prior to October 1, 2023, such  
947 documentation shall be filed not later than the thirty-first day of  
948 December immediately following the end of the assessment year which  
949 next follows the assessment year in which such motor vehicle was sold,  
950 damaged, stolen or removed and registered. For assessment years  
951 commencing on or after October 1, 2023, such documentation shall be  
952 filed not later than three years after the date upon which such tax was  
953 due and payable for such motor vehicle. Failure to file such claim and  
954 documentation as prescribed herein shall constitute a waiver of the right  
955 to such property tax credit.

956 Sec. 10. Subdivision (74) of section 12-81 of the 2022 supplement to  
957 the general statutes is repealed and the following is substituted in lieu  
958 thereof (*Effective July 1, 2022, and applicable to assessment years commencing*  
959 *on or after October 1, 2023*):

960 (74) (A) (i) For a period not to exceed five assessment years following  
961 the assessment year in which it is first registered, any new commercial  
962 truck, truck tractor, tractor and semitrailer, and vehicle used in



963 combination therewith, which is used exclusively to transport freight for  
964 hire and: Is either subject to the jurisdiction of the United States  
965 Department of Transportation pursuant to Chapter 135 of Title 49,  
966 United States Code, or any successor thereto, or would otherwise be  
967 subject to said jurisdiction except for the fact that the vehicle is used  
968 exclusively in intrastate commerce; has a gross vehicle weight rating in  
969 excess of twenty-six thousand pounds; and prior to August 1, 1996, was  
970 not registered in this state or in any other jurisdiction but was registered  
971 in this state on or after said date. (ii) For a period not to exceed five  
972 assessment years following the assessment year in which it is first  
973 registered, any new commercial truck, truck tractor, tractor and  
974 semitrailer, and vehicle used in combination therewith, not eligible  
975 under subparagraph (A)(i) of this subdivision, that has a gross vehicle  
976 weight rating in excess of fifty-five thousand pounds and was not  
977 registered in this state or in any other jurisdiction but was registered in  
978 this state on or after August 1, 1999. As used in this subdivision, "gross  
979 vehicle weight rating" has the same meaning as provided in section 14-  
980 1;

981 (B) Any person who on October first in any year holds title to or is  
982 the registrant of a vehicle for which such person intends to claim the  
983 exemption provided in this subdivision shall file with the assessor or  
984 board of assessors in the municipality in which the vehicle is subject to  
985 property taxation, on or before the first day of November in such year,  
986 a written application claiming such exemption on a form prescribed by  
987 the Secretary of the Office of Policy and Management. Such person shall  
988 include information as to the make, model, year and vehicle  
989 identification number of each such vehicle, and any appurtenances  
990 attached thereto, in such application. The person holding title to or the  
991 registrant of such vehicle for which exemption is claimed shall furnish  
992 the assessor or board of assessors with such supporting documentation  
993 as said secretary may require, including, but not limited to, evidence of  
994 vehicle use, acquisition cost and registration. Failure to file such  
995 application in this manner and form within the time limit prescribed  
996 shall constitute a waiver of the right to such exemption for such

997 assessment year, unless an extension of time is allowed as provided in  
998 section 12-81k. Such application shall not be required for any assessment  
999 year following that for which the initial application is filed, provided if  
1000 the vehicle is modified, such modification shall be deemed a waiver of  
1001 the right to such exemption until a new application is filed and the right  
1002 to such exemption is established as required initially. With respect to  
1003 any vehicle for which the exemption under this subdivision has  
1004 previously been claimed in a town other than that in which the vehicle  
1005 is registered on any assessment date, the person shall not be entitled to  
1006 such exemption until a new application is filed and the right to such  
1007 exemption is established in said town;

1008 (C) With respect to any vehicle which is not registered on the first day  
1009 of October in any assessment year and which is registered subsequent  
1010 to said first day of October but prior to the first day of August in such  
1011 assessment year, the value of such vehicle for property tax exemption  
1012 purposes shall be a pro rata portion of the value determined in  
1013 accordance with subparagraph (D) of this subdivision, to be determined  
1014 by a ratio, the numerator of which shall be the number of months from  
1015 the date of such registration, including the month in which registration  
1016 occurs, to the first day of October next succeeding and the denominator  
1017 of which shall be twelve. For purposes of this subdivision, "assessment  
1018 year" means the period of twelve full months commencing with October  
1019 first each year;

1020 (D) [Notwithstanding] For assessment years commencing prior to  
1021 October 1, 2023, notwithstanding the provisions of section 12-71d, as  
1022 amended by this act, the assessor or board of assessors shall determine  
1023 the value for each vehicle with respect to which a claim for exemption  
1024 under this subdivision is approved, based on the vehicle's cost of  
1025 acquisition, including costs related to the modification of such vehicle,  
1026 adjusted for depreciation;

1027 Sec. 11. Section 12-81 of the 2022 supplement to the general statutes  
1028 is amended by adding subdivision (80) as follows (*Effective July 1, 2022,*  
1029 *and applicable to assessment years commencing on or after October 1, 2023*):

1030 (NEW) (80) For assessment years commencing on or after October 1,  
1031 2023, any snowmobile, all-terrain vehicle or residential utility trailer,  
1032 provided such property is exclusively for personal use.

1033 Sec. 12. Subsection (a) of section 12-42 of the general statutes is  
1034 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
1035 *2022*):

1036 (a) Any person required by law to file an annual declaration of  
1037 personal property may request a filing extension with the assessor of the  
1038 municipality. Such request shall be made on or before the first day of  
1039 November in writing, including by electronic filing if the municipality  
1040 is able to and agrees to accept electronic filing under subsection [(d)] (e)  
1041 of section 12-41, as amended by this act. When the first day of November  
1042 is a Saturday or Sunday, the declaration or extension request may be  
1043 filed or postmarked the next business day following. The assessor may  
1044 grant an extension of not more than forty-five days to file the declaration  
1045 required pursuant to section 12-41, as amended by this act, upon  
1046 determination that there is good cause.

1047 Sec. 13. Section 12-43 of the general statutes is repealed and the  
1048 following is substituted in lieu thereof (*Effective July 1, 2022*):

1049 Each owner of tangible personal property located in any town for  
1050 three months or more during the assessment year immediately  
1051 preceding any assessment day, who is a nonresident of such town, shall  
1052 file a declaration of such personal property with the assessors of the  
1053 town in which the same is located on such assessment day, if located in  
1054 such town for three months or more in such year, otherwise, in the town  
1055 in which such property is located for the three months or more in such  
1056 year nearest to such assessment day, under the same provisions as apply  
1057 to residents, and such personal property shall not be liable to taxation  
1058 in any other town in this state. The declaration of each nonresident  
1059 taxpayer shall contain the nonresident's post-office and street address.  
1060 At least thirty days before the expiration of the time for filing such  
1061 declaration, the assessors shall mail blank declaration forms to each

1062 nonresident, or to such nonresident's attorney or agent having custody  
1063 of the nonresident's taxable property, or send such forms electronically  
1064 to such nonresident's electronic mail address or the electronic mail  
1065 address of such nonresident's attorney or agent, provided such  
1066 nonresident has requested, in writing, to receive such forms  
1067 electronically. If the identity or mailing address of a nonresident  
1068 taxpayer is not discovered until after the expiration of time for filing a  
1069 declaration, the assessor shall, not later than ten days after determining  
1070 the identity or mailing address, mail a declaration form to the  
1071 nonresident taxpayer. Said taxpayer shall file the declaration not later  
1072 than fifteen days after the date such declaration form is sent. Each  
1073 nonresident taxpayer who fails to file a declaration in accordance with  
1074 the provisions of this section shall be subject to the penalty provided in  
1075 subsection [(e)] (f) of section 12-41, as amended by this act. As used in  
1076 this section, "nonresident" means a person who does not reside in the  
1077 town in which such person's tangible personal property is located on the  
1078 assessment day, or a company, corporation, limited liability company,  
1079 partnership or any other type of business enterprise that does not have  
1080 an established place for conducting business in such town on the  
1081 assessment day.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	14-33(a) and (b)
Sec. 2	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	14-163
Sec. 3	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-71d
Sec. 4	<i>July 1, 2022</i>	12-63

Sec. 5	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-41
Sec. 6	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-53(a)
Sec. 7	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-71
Sec. 8	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-71b
Sec. 9	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-71c(b)
Sec. 10	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-81(74)
Sec. 11	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-81
Sec. 12	<i>July 1, 2022</i>	12-42(a)
Sec. 13	<i>July 1, 2022</i>	12-43

**Statement of Legislative Commissioners:**

In Section 7(f)(3)(A), "subsection" was bracketed and after the closing bracket "subparagraph" was inserted, and in Section 7(f)(3)(B), "subsection" was changed to "subparagraph", for accuracy.

**PD**

*Joint Favorable Subst. C/R*

**FIN**