



General Assembly

Substitute Bill No. 380

February Session, 2022



AN ACT CONCERNING A PROPERTY TAX EXEMPTION FOR CERTAIN PASSENGER MOTOR VEHICLES.

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

1 Section 1. Section 12-71e of the 2022 supplement to the general
2 statutes is repealed and the following is substituted in lieu thereof
3 (*Effective from passage*):

4 (a) Notwithstanding the provisions of any special act, municipal
5 charter or home rule ordinance, (1) for the assessment year commencing
6 October 1, 2016, the mill rate for motor vehicles shall not exceed 39 mills,
7 and (2) for the assessment year commencing October 1, 2017, and each
8 assessment year thereafter, the mill rate for motor vehicles shall not
9 exceed 45 mills.

10 (b) Any municipality or district may establish a mill rate for motor
11 vehicles that is different from its mill rate for real property and personal
12 property other than motor vehicles to comply with the provisions of this
13 section. No district or borough may set a motor vehicle mill rate that if
14 combined with the motor vehicle mill rate of the town, city, consolidated
15 town and city or consolidated town and borough in which such district
16 or borough is located would result in a combined motor vehicle mill rate
17 (1) above 39 mills for the assessment year commencing October 1, 2016,
18 or (2) above 45 mills for the assessment year commencing October 1,

19 2017, and each assessment year thereafter.

20 (c) Notwithstanding the provisions of any special act, municipal
21 charter or home rule ordinance, a municipality or district that set a
22 motor vehicle mill rate prior to October 31, 2017, for the assessment year
23 commencing October 1, 2016, may, by vote of its legislative body, or if
24 the legislative body is a town meeting, the board of selectmen, revise
25 such mill rate to meet the requirements of this section, provided such
26 revision occurs not later than December 15, 2017.

27 (d) Notwithstanding the provisions of section 12-112, any board of
28 assessment appeals of a municipality that mailed or distributed, prior to
29 October 31, 2017, bills to taxpayers for motor vehicle property taxes
30 based on assessments made for the assessment year commencing
31 October 1, 2016, shall hear or entertain any appeals related to such
32 assessments not later than December 15, 2017.

33 (e) (1) For the assessment year commencing October 1, 2021, and each
34 assessment year thereafter, any municipality or district with a motor
35 vehicle mill rate that exceeds 29 mills shall provide an exemption from
36 the tax imposed under this chapter on a passenger motor vehicle in the
37 amount of five thousand dollars of the assessed value of such motor
38 vehicle, provided a taxpayer's liability on such motor vehicle shall not
39 be reduced to less than zero.

40 (2) Any municipality and any district located within such
41 municipality may apply to the Secretary of the Office of Policy and
42 Management, in such form and manner as prescribed by the secretary,
43 for reimbursement of the amount of property tax loss related to the tax
44 exemption authorized under this subsection.

45 [(e)] (f) For the purposes of this section, "municipality" means any
46 town, city, borough, consolidated town and city, consolidated town and
47 borough and "district" means any district, as defined in section 7-324.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	12-71e

FIN *Joint Favorable Subst.*