



# House of Representatives

General Assembly

**File No. 748**

January Session, 2023

House Bill No. 6933

*House of Representatives, May 8, 2023*

The Committee on Finance, Revenue and Bonding reported through REP. HORN of the 64th Dist., Chairperson of the Committee on the part of the House, that the bill ought to pass.

***AN ACT CONCERNING AN EXAMINATION OF THE TAXATION OF REAL PROPERTY AND TANGIBLE PERSONAL PROPERTY LOCATED ON CERTAIN INDIAN LANDS.***

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

1 Section 1. (*Effective from passage*) (a) There is established a working  
2 group to examine the taxation of reservation land held in trust for  
3 federally recognized Indian tribes in the state and tangible personal  
4 property located on such reservation land. The working group shall  
5 consist of (1) the Secretary of the Office of Policy and Management, who  
6 shall be the chairperson of the working group, (2) the chairpersons and  
7 ranking members of the joint standing committees of the General  
8 Assembly having cognizance of matters relating to appropriations, local  
9 governments and finance, revenue and bonding, (3) at least one  
10 representative of each such tribe, and (4) at least one representative of  
11 each municipality that is impacted by any change to the taxation of such  
12 property.

13 (b) The chairperson of the working group shall schedule the first

14 meeting of the working group, which shall be held not later than sixty  
15 days after the effective date of this section.

16 (c) The administrative staff of the joint standing committee of the  
17 General Assembly having cognizance of matters relating to  
18 appropriations shall serve as administrative staff of the task force.

19 (d) Not later than January 1, 2024, the working group shall submit a  
20 report on its findings and recommendations to the General Assembly,  
21 in accordance with the provisions of section 11-4a of the general statutes.  
22 The working group shall terminate on the date that it submits such  
23 report or January 1, 2024, whichever is later.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section

**FIN**      *Joint Favorable*

*The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.*

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**OFA Fiscal Note****State Impact:** None**Municipal Impact:** None**Explanation**

The bill, which establishes a working group to study the taxation of reservation land held in trust for federally recognized Indian tribes and of certain property on such land, does not result in a fiscal impact to the state or municipalities as PA 17-236 prohibits transportation allowances for working groups.

**The Out Years****State Impact:** None**Municipal Impact:** None

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**OLR Bill Analysis**

**HB 6933**

***AN ACT CONCERNING AN EXAMINATION OF THE TAXATION OF  
REAL PROPERTY AND TANGIBLE PERSONAL PROPERTY  
LOCATED ON CERTAIN INDIAN LANDS.***

**SUMMARY**

The Office of Legislative Research does not analyze Special Acts.

**COMMITTEE ACTION**

Finance, Revenue and Bonding Committee

Joint Favorable

Yea 51 Nay 0 (04/19/2023)