



General Assembly

February Session, 2024

**Raised Bill No. 5172**

LCO No. 416



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
(PD)

**AN ACT CONCERNING THE ASSESSMENT OF MOTOR VEHICLES  
FOR PROPERTY TAXATION.**

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

1 Section 1. Subdivision (2) of subsection (a) of section 14-33 of the 2024  
2 supplement to the general statutes is repealed and the following is  
3 substituted in lieu thereof (*Effective July 1, 2024, and applicable to*  
4 *assessment years commencing on or after October 1, 2024*):

5 (2) For assessment years commencing on or after October 1, 2024, if  
6 any property tax, or any installment thereof, laid by any city, town,  
7 borough or other taxing district upon a motor vehicle remains unpaid,  
8 [regardless of whether such motor vehicle is classified on the grand list  
9 as a registered motor vehicle or personal property pursuant to section  
10 12-41,] the tax collector of such city, town, borough or other taxing  
11 district shall notify the Commissioner of Motor Vehicles of such  
12 delinquency in accordance with subsection (e) of this section and  
13 guidelines and procedures established by the commissioner. The  
14 commissioner shall not issue registration for such motor vehicle for the  
15 next registration period if, according to the commissioner's records, it is

16 then owned by the person against whom such tax has been assessed or  
17 by any person to whom such vehicle has not been transferred by bona  
18 fide sale. Unless notice has been received by the commissioner under  
19 the provisions of section 14-33a, no such registration shall be issued  
20 until the commissioner receives notification that the tax obligation has  
21 been legally discharged; nor shall the commissioner register any other  
22 motor vehicle, snowmobile, all-terrain vehicle or vessel in the name of  
23 such person, except that the commissioner may continue to register  
24 other vehicles owned by a leasing or rental firm licensed pursuant to  
25 section 14-15, and may issue such registration to any private owner of  
26 three or more paratransit vehicles in direct proportion to the percentage  
27 of total tax due on such vehicles which has been paid and notice of  
28 payment on which has been received. The Commissioner of Motor  
29 Vehicles may immediately suspend or cancel all motor vehicle,  
30 snowmobile, all-terrain vehicle or vessel registrations issued in the  
31 name of any person (A) who has been reported as delinquent and whose  
32 registration was renewed through an error or through the production of  
33 false evidence that the delinquent tax on any motor vehicle had been  
34 paid, or (B) who has been reported by a tax collector as having paid a  
35 property tax on a motor vehicle with a check which was dishonored by  
36 a bank and such tax remains unpaid.

37 Sec. 2. Subsection (b) of section 12-71d of the 2024 supplement to the  
38 general statutes is repealed and the following is substituted in lieu  
39 thereof (*Effective July 1, 2024, and applicable to assessment years commencing*  
40 *on or after October 1, 2024*):

41 (b) Not later than October 1, 2024, and annually thereafter, the  
42 Secretary of the Office of Policy and Management shall, in consultation  
43 with the [Connecticut Association of Assessing Officers, recommend a  
44 schedule of motor vehicle plate classes] Department of Motor Vehicles,  
45 establish guidelines for the valuation of motor vehicles, which shall be  
46 used by assessors in each municipality in determining the classification  
47 of motor vehicles for purposes of property taxation. The value for each  
48 motor vehicle shall be determined by the schedule of depreciation  
49 described in subdivision (7) of subsection (b) of section 12-63, as

50 amended by this act. The determination of the assessed value of any  
51 vehicle for which a manufacturer's suggested retail price cannot be  
52 obtained for purposes of the property tax assessment list in any  
53 municipality shall be the responsibility of the assessor in such  
54 municipality, in consultation with the Connecticut Association of  
55 Assessing Officers, and shall be based upon the original cost of such  
56 vehicle minus depreciation. Any appeal from the findings of assessors  
57 concerning motor vehicle values shall be made in accordance with  
58 provisions related to such appeals under this chapter.

59 Sec. 3. Subsection (b) of section 12-63 of the 2024 supplement to the  
60 general statutes is repealed and the following is substituted in lieu  
61 thereof (*Effective July 1, 2024, and applicable to assessment years commencing*  
62 *on or after October 1, 2024*):

63 (b) (1) For the purposes of this subsection, (A) "electronic data  
64 processing equipment" means computers, printers, peripheral computer  
65 equipment, bundled software and any computer-based equipment  
66 acting as a computer, as defined in Section 168 of the Internal Revenue  
67 Code of 1986, or any subsequent corresponding internal revenue code  
68 of the United States, as from time to time amended; (B) "leased personal  
69 property" means tangible personal property which is the subject of a  
70 written or oral lease or loan on the assessment date, or any such  
71 property which has been so leased or loaned by the then current owner  
72 of such property for three or more of the twelve months preceding such  
73 assessment date; and (C) "original selling price" means the price at  
74 which tangible personal property is most frequently sold in the year that  
75 it was manufactured.

76 (2) Any municipality may, by ordinance, adopt the provisions of this  
77 subsection to be applicable for the assessment year commencing  
78 October first of the assessment year in which a revaluation of all real  
79 property required pursuant to section 12-62 is performed in such  
80 municipality, and for each assessment year thereafter. If so adopted, the  
81 present true and actual value of tangible personal property, other than  
82 motor vehicles, shall be determined in accordance with the provisions

83 of this subsection. If such property is purchased, its true and actual  
 84 value shall be established in relation to the cost of its acquisition,  
 85 including transportation and installation, and shall reflect depreciation  
 86 in accordance with the schedules set forth in subdivisions (3) to (6),  
 87 inclusive, of this subsection. If such property is developed and produced  
 88 by the owner of such property for a purpose other than wholesale or  
 89 retail sale or lease, its true and actual value shall be established in  
 90 relation to its cost of development, production and installation and shall  
 91 reflect depreciation in accordance with the schedules provided in  
 92 subdivisions (3) to (6), inclusive, of this subsection. The provisions of  
 93 this subsection shall not apply to property owned by a public service  
 94 company, as defined in section 16-1.

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

97 (A) Group I: Computer and peripheral hardware, including, but not  
 98 limited to, personal computers, workstations, terminals, storage  
 99 devices, printers, scanners, computer peripherals and networking  
 100 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

101 (B) Group II: Other hardware, including, but not limited to, mini-  
 102 frame and main-frame systems with an acquisition cost of more than  
 103 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

104       (4) The following schedule of depreciation shall be applicable with  
 105 respect to copiers, facsimile machines, medical testing equipment, and  
 106 any similar type of equipment that is not specifically defined as  
 107 electronic data processing equipment, but is considered by the assessor  
 108 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

109       (5) The following schedule of depreciation shall be applicable with  
 110 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

111 (6) The following schedule of depreciation shall be applicable with  
112 respect to all tangible personal property other than that described in  
113 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

114 (7) For assessment years commencing on or after October 1, 2024, the  
115 following schedule of depreciation shall be applicable with respect to  
116 motor vehicles based on the manufacturer's suggested retail price of  
117 such motor vehicles, provided no motor vehicle shall be [valued]  
118 assessed at an amount less than five hundred dollars:

T51		Percentage of
T52		Manufacturer's Suggested
T53	Age of Vehicle	Retail Price
T54	Up to year one	Eighty per cent
T55	Year two	Seventy-five per cent
T56	Year three	Seventy per cent
T57	Year four	Sixty-five per cent
T58	Year five	Sixty per cent

T59	Year six	Fifty-five per cent
T60	Year seven	Fifty per cent
T61	Year eight	Forty-five per cent
T62	Year nine	Forty per cent
T63	Year ten	Thirty-five per cent
T64	Year eleven	Thirty per cent
T65	Year twelve	Twenty-five per cent
T66	Year thirteen	Twenty per cent
T67	Year fourteen	Fifteen per cent
T68	Years fifteen to nineteen	Ten per cent
T69	Years twenty and beyond	Not less than
T70		five hundred dollars

119 (8) The present true and actual value of leased personal property  
120 other than motor vehicles shall be determined in accordance with the  
121 provisions of this subdivision. Such value for any assessment year shall  
122 be established in relation to the original selling price for self-  
123 manufactured property or acquisition cost for acquired property and  
124 shall reflect depreciation in accordance with the schedules provided in  
125 subdivisions (3) to (6), inclusive, of this subsection. If the assessor is  
126 unable to determine the original selling price of leased personal  
127 property other than a motor vehicle, the present true and actual value  
128 thereof shall be its current selling price.

129 (9) With respect to any personal property which is prohibited by law  
130 from being sold, the present true and actual value of such property shall  
131 be established with respect to such property's original manufactured  
132 cost increased by a ratio the numerator of which is the total proceeds  
133 from the manufacturer's salable equipment sold and the denominator of  
134 which is the total cost of the manufacturer's salable equipment sold.  
135 Such value shall then be depreciated in accordance with the appropriate  
136 schedule in this subsection.

137 (10) The schedules of depreciation set forth in subdivisions (3) to (6),  
138 inclusive, of this subsection shall not be used with respect to motor  
139 vehicles, videotapes, horses or other taxable livestock or electric

140 cogenerating equipment.

141 (11) If the assessor determines that the value of any item of personal  
142 property, other than a motor vehicle valued pursuant to subdivision (7)  
143 of this subsection, produced by the application of the schedules set forth  
144 in this subsection does not accurately reflect the present true and actual  
145 value of such item, the assessor shall adjust such value to reflect the  
146 present true and actual value of such item.

147 (12) For assessment years commencing on or after October 1, 2024, for  
148 any commercial motor vehicle (A) that is modified, or (B) to which is  
149 affixed is an attachment designed, manufactured or modified to be  
150 affixed to such motor vehicle, the assessor shall determine whether to  
151 value such motor vehicle and any such modifications or attachments to  
152 such motor vehicle pursuant to subdivision (7) of this subsection or  
153 section 12-41, as amended by this act. The assessor shall determine  
154 valuation of any modifications or attachments to such motor vehicle  
155 based on whether such modifications or attachments are intended to be  
156 permanently affixed to such motor vehicle.

157 ~~[(12)]~~ (13) Nothing in this subsection shall prevent any taxpayer from  
158 appealing any (A) assessment made pursuant to this subsection if such  
159 assessment does not accurately reflect the present true and actual value  
160 of any item of such taxpayer's personal property, or (B) determination  
161 of the manufacturer's suggested retail price used to value a motor  
162 vehicle pursuant to this subsection.

163 Sec. 4. Subsections (b) and (c) of section 12-41 of the 2024 supplement  
164 to the general statutes are repealed and the following is substituted in  
165 lieu thereof (*Effective July 1, 2024, and applicable to assessment years*  
166 *commencing on or after October 1, 2024*):

167 (b) [(1) For assessment years commencing prior to October 1, 2024,  
168 no] No person required by law to file an annual declaration of personal  
169 property shall include in such declaration motor vehicles that are  
170 registered [in the office of the state Commissioner] with the Department  
171 of Motor Vehicles. With respect to any vehicle subject to taxation in a



172 town other than the town in which such vehicle is registered, pursuant  
173 to section 12-71, as amended by this act, information concerning such  
174 vehicle may be included in a declaration filed pursuant to this section or  
175 section 12-43, or on a report filed pursuant to section 12-57a.

176 [(2) For assessment years commencing on or after October 1, 2024,  
177 any person required to file an annual declaration of tangible personal  
178 property shall include in such declaration the motor vehicle listing,  
179 pursuant to subdivision (2) of subsection (f) of section 12-71, of any  
180 motor vehicle owned by such person. If, after the annual deadline for  
181 filing a declaration, a motor vehicle is deemed personal property by the  
182 assessor, such motor vehicle shall be added to the declaration of the  
183 owner of such vehicle or included on a new declaration if no declaration  
184 was submitted in the prior year. The value of the motor vehicle shall be  
185 determined pursuant to section 12-63. If applicable, the value of the  
186 motor vehicle for the current assessment year shall be prorated pursuant  
187 to section 12-71b, and shall not be considered omitted property, as  
188 defined in section 12-53, or subject to a penalty pursuant to subsection  
189 (f) of this section.]

190 (c) The annual declaration of the tangible personal property owned  
191 by such person on the assessment date, shall include, but is not limited  
192 to, the following property: Machinery used in mills and factories, cables,  
193 wires, poles, underground mains, conduits, pipes and other fixtures of  
194 water, gas, electric and heating companies, leasehold improvements  
195 classified as other than real property and furniture and fixtures of stores,  
196 offices, hotels, restaurants, taverns, halls, factories and manufacturers.  
197 Tangible personal property does not include a sign placed on a property  
198 indicating that the property is for sale or lease. On and after October 1,  
199 2024, tangible personal property shall include nonpermanent  
200 modifications and attachments to commercial motor vehicles. [listed on  
201 the schedule of motor vehicle plate classes recommended pursuant to  
202 section 12-71d.] Commercial or financial information in any declaration  
203 filed under this section [, except for commercial or financial information  
204 which concerns motor vehicles,] shall not be open for public inspection  
205 but may be disclosed to municipal officers for tax collection purposes.

206 Sec. 5. Subsection (a) of section 12-53 of the 2024 supplement to the  
207 general statutes is repealed and the following is substituted in lieu  
208 thereof (*Effective July 1, 2024, and applicable to assessment years commencing*  
209 *on or after October 1, 2024*):

210 (a) For purposes of this section:

211 (1) "Omitted property" means property for which complete  
212 information is not included in the declaration required to be filed by law  
213 with respect to (A) the total number and type of all items subject to  
214 taxation, or (B) the true original cost and year acquired of all such items;  
215 [, or (C) on or after October 1, 2024, the manufacturer's suggested retail  
216 price of a motor vehicle plus any applicable after-market alterations to  
217 such motor vehicle,]

218 (2) ["books"] "Books", "papers", "documents" and "other records"  
219 includes, but is not limited to, federal tax forms relating to the  
220 acquisition and cost of fixed assets, general ledgers, balance sheets,  
221 disbursement ledgers, fixed asset and depreciation schedules, financial  
222 statements, invoices, operating expense reports, capital and operating  
223 leases, conditional sales agreements and building or leasehold ledgers;  
224 [.] and

225 (3) ["designee of an assessor"] "Designee of an assessor" means a  
226 Connecticut municipal assessor certified in accordance with subsection  
227 (b) of section 12-40a, a certified public accountant, a revaluation  
228 company certified in accordance with section 12-2c for the valuation of  
229 personal property, or an individual certified as a revaluation company  
230 employee in accordance with section 12-2b for the valuation of personal  
231 property.

232 Sec. 6. Subdivision (2) of subsection (a) of section 12-71 of the 2024  
233 supplement to the general statutes is repealed and the following is  
234 substituted in lieu thereof (*Effective July 1, 2024, and applicable to*  
235 *assessment years commencing on or after October 1, 2024*):

236 (2) For assessment years commencing on or after October 1, 2024,

237 goods, chattels and effects or any interest therein, including any interest  
238 in a leasehold improvement classified as other than real property,  
239 belonging to any person who is a resident in this state, shall be listed for  
240 purposes of property tax in the town where such person resides, subject  
241 to the provisions of sections 12-41, as amended by this act, 12-43 and 12-  
242 59. Any such property belonging to any nonresident shall be listed for  
243 purposes of property tax as provided in section 12-43. Motor vehicles  
244 shall be listed for purposes of the property tax as provided in subsection  
245 (f) of this section.

246 Sec. 7. Subdivision (2) of subsection (f) of section 12-71 of the 2024  
247 supplement to the general statutes is repealed and the following is  
248 substituted in lieu thereof (*Effective July 1, 2024, and applicable to*  
249 *assessment years commencing on or after October 1, 2024*):

250 [(2) (A) For assessment years commencing on or after October 1, 2024,  
251 each municipality shall list motor vehicles registered and classified in  
252 accordance with section 12-71d, and such motor vehicles shall be valued  
253 in the same manner as motor vehicles valued pursuant to section 12-63.]

254 [(B)] (2) For assessment years commencing on or after October 1, 2024,  
255 any unregistered motor vehicle or motor vehicle that is not used or  
256 capable of being used that is located in a municipality in this state, shall  
257 be listed and valued in the [manner described in subparagraph (A) of  
258 this subdivision] same manner as motor vehicles valued pursuant to  
259 section 12-63, as amended by this act.

260 Sec. 8. Section 12-71b of the 2024 supplement to the general statutes  
261 is repealed and the following is substituted in lieu thereof (*Effective July*  
262 *1, 2024, and applicable to assessment years commencing on or after October 1,*  
263 *2024*):

264 (a) (1) For assessment years commencing prior to October 1, 2024, any  
265 person who owns a motor vehicle which is not registered with the  
266 Commissioner of Motor Vehicles on the first day of October in any  
267 assessment year and which is registered subsequent to said first day of  
268 October but prior to the first day of August in such assessment year shall

269 be liable for the payment of property tax with respect to such motor  
270 vehicle in the town where such motor vehicle is subject to property tax,  
271 in an amount as hereinafter provided, on the first day of January  
272 immediately subsequent to the end of such assessment year. The  
273 property tax payable with respect to such motor vehicle on said first day  
274 of January shall be in the amount which would be payable if such motor  
275 vehicle had been entered in the taxable list of the town where such  
276 motor vehicle is subject to property tax on the first day of October in  
277 such assessment year if such registration occurs prior to the first day of  
278 November. If such registration occurs on or after the first day of  
279 November but prior to the first day of August in such assessment year,  
280 such tax shall be a pro rata portion of the amount of tax payable if such  
281 motor vehicle had been entered in the taxable list of such town on  
282 October first in such assessment year to be determined (A) by a ratio,  
283 the numerator of which shall be the number of months from the date of  
284 such registration, including the month in which registration occurs, to  
285 the first day of October next succeeding and the denominator of which  
286 shall be twelve, or (B) upon the affirmative vote of the legislative body  
287 of the municipality, by a ratio the numerator of which shall be the  
288 number of days from the date of such registration, including the day on  
289 which the registration occurs, to the first day of October next succeeding  
290 and the denominator of which shall be three hundred sixty-five. For  
291 purposes of this section the term "assessment year" means the period of  
292 twelve full months commencing with October first each year.

293 (2) For assessment years commencing on or after October 1, 2024, any  
294 [person who owns a] motor vehicle [which] that is not registered with  
295 the Commissioner of Motor Vehicles on the first day of October in any  
296 assessment year and which is registered subsequent to said first day of  
297 October but prior to the [first day of April] last day of September in such  
298 assessment year shall be added to the grand list by the assessor, and the  
299 owner of such motor vehicle shall be liable for the payment of property  
300 tax with respect to such motor vehicle in the town where such motor  
301 vehicle is subject to property tax, in an amount as hereinafter provided,  
302 [, on the first day of July in such assessment year. Any person who owns

303 a motor vehicle which is registered with the Commissioner of Motor  
304 Vehicles on or after the first day of April in any assessment year but  
305 prior to the first day of October next succeeding shall be liable for the  
306 payment of property tax with respect to such motor vehicle in the town  
307 where such motor vehicle is subject to property tax, in an amount  
308 hereinafter provided, on the first day of January immediately  
309 subsequent to the end of such assessment year.] The property tax  
310 payable with respect to a motor vehicle described in this subdivision  
311 shall be in the amount which would be payable if such motor vehicle  
312 had been entered into the taxable list of the town where such motor  
313 vehicle is subject to property tax on the first day of October in such  
314 assessment year if such registration occurs prior to the first day of  
315 November. If such registration occurs on or after the first day of  
316 November but prior to the first day of October next succeeding, such tax  
317 shall be a pro rata portion of the amount of tax payable if such motor  
318 vehicle had been entered in the taxable list of such town on October first  
319 in such assessment year to be determined (A) by a ratio, the numerator  
320 of which shall be the number of months from the date of such  
321 registration, including the month in which registration occurs, to the  
322 first day of October next succeeding and the denominator of which shall  
323 be twelve, or (B) upon the affirmative vote of the legislative body of the  
324 municipality, by a ratio the numerator of which shall be the number of  
325 days from the date of such registration, including the day on which the  
326 registration occurs, to the first day of October next succeeding and the  
327 denominator of which shall be three hundred sixty-five.

328 (b) (1) For assessment years commencing prior to October 1, 2024,  
329 whenever any person who owns a motor vehicle which has been entered  
330 in the taxable list of the town where such motor vehicle is subject to  
331 property tax in any assessment year and who, subsequent to the first  
332 day of October in such assessment year but prior to the first day of  
333 August in such assessment year, replaces such motor vehicle with  
334 another motor vehicle, hereinafter referred to as the replacement  
335 vehicle, which vehicle may be in a different classification for purposes  
336 of registration than the motor vehicle replaced, and provided one of the

337 following conditions is applicable with respect to the motor vehicle  
338 replaced: (A) The unexpired registration of the motor vehicle replaced  
339 is transferred to the replacement vehicle, (B) the motor vehicle replaced  
340 was stolen or totally damaged and proof concerning such theft or total  
341 damage is submitted to the assessor in such town, or (C) the motor  
342 vehicle replaced is sold by such person within forty-five days  
343 immediately prior to or following the date on which such person  
344 acquires the replacement vehicle, such person shall be liable for the  
345 payment of property tax with respect to the replacement vehicle in the  
346 town in which the motor vehicle replaced is subject to property tax, in  
347 an amount as hereinafter provided, on the first day of January  
348 immediately subsequent to the end of such assessment year. If the  
349 replacement vehicle is replaced by such person with another motor  
350 vehicle prior to the first day of August in such assessment year, the  
351 replacement vehicle shall be subject to property tax as provided in this  
352 subsection and such other motor vehicle replacing the replacement  
353 vehicle, or any motor vehicle replacing such other motor vehicle in such  
354 assessment year, shall be deemed to be the replacement vehicle for  
355 purposes of this subsection and shall be subject to property tax as  
356 provided herein. The property tax payable with respect to the  
357 replacement vehicle on said first day of January shall be the amount by  
358 which (i) is in excess of (ii) as follows: (i) The property tax which would  
359 be payable if the replacement vehicle had been entered in the taxable list  
360 of the town in which the motor vehicle replaced is subject to property  
361 tax on the first day of October in such assessment year if such  
362 registration occurs prior to the first day of November, however if such  
363 registration occurs on or after the first day of November but prior to the  
364 first day of August in such assessment year, such tax shall be a pro rata  
365 portion of the amount of tax payable if such motor vehicle had been  
366 entered in the taxable list of such town on October first in such  
367 assessment year to be determined by a ratio, the numerator of which  
368 shall be the number of months from the date of such registration,  
369 including the month in which registration occurs, to the first day of  
370 October next succeeding and the denominator of which shall be twelve,  
371 provided if such person, on said first day of October, was entitled to any

372 exemption under section 12-81, as amended by this act, which was  
373 allowed in the assessment of the motor vehicle replaced, such  
374 exemption shall be allowed for purposes of determining the property  
375 tax payable with respect to the replacement vehicle as provided herein;  
376 (ii) the property tax payable by such person with respect to the motor  
377 vehicle replaced, provided if the replacement vehicle is registered  
378 subsequent to the thirty-first day of October but prior to the first day of  
379 August in such assessment year such property tax payable with respect  
380 to the motor vehicle replaced shall, for purposes of the computation  
381 herein, be deemed to be a pro rata portion of such property tax to be  
382 prorated in the same manner as the amount of tax determined under (i)  
383 above.

384 (2) For assessment years commencing on or after October 1, 2024,  
385 whenever any person who owns a motor vehicle which has been entered  
386 in the taxable list of the town where such motor vehicle is subject to  
387 property tax in any assessment year and who, subsequent to the first  
388 day of October in such assessment year but prior to the [first day of  
389 April] last day of September in such assessment year, replaces such  
390 motor vehicle with another motor vehicle, hereinafter referred to as the  
391 replacement vehicle, which vehicle may be in a different classification  
392 for purposes of registration than the motor vehicle replaced, and  
393 provided one of the following conditions is applicable with respect to  
394 the motor vehicle replaced: (A) The unexpired registration of the motor  
395 vehicle replaced is transferred to the replacement vehicle, (B) the motor  
396 vehicle replaced was stolen or totally damaged and proof concerning  
397 such theft or total damage is submitted to the assessor in such town, or  
398 (C) the motor vehicle replaced is sold by such person within forty-five  
399 days immediately prior to or following the date on which such person  
400 acquires the replacement vehicle, such motor vehicle shall be added by  
401 the assessor to the taxable grand list and such person shall be liable for  
402 the payment of property tax with respect to the replacement vehicle in  
403 the town in which the motor vehicle replaced is subject to property tax  
404 pursuant to subdivision [(4)] (3) of this subsection, [, on the first day of  
405 July in such assessment year.] If a replacement vehicle is replaced by the

406 owner of such replacement vehicle prior to the first day of October next  
407 succeeding such assessment year, the replacement vehicle shall be  
408 added by the assessor to the taxable grand list and subject to property  
409 tax as provided in this subdivision. [and such other] Any motor vehicle  
410 replacing [the] a replacement vehicle, or any motor vehicle replacing  
411 such other motor vehicle in such assessment year, shall be deemed to be  
412 the replacement vehicle for purposes of this subdivision.

413 [(3) For assessment years commencing on or after October 1, 2024,  
414 whenever any person who owns a motor vehicle which has been entered  
415 into the taxable list of the town where such motor vehicle is subject to  
416 property tax in any assessment year and who, on or after the first day of  
417 April of such assessment year but prior to the first day of October next  
418 succeeding, replaces such motor vehicle with another motor vehicle,  
419 hereinafter referred to as the replacement vehicle, which vehicle may be  
420 in a different classification for purposes of registration than the motor  
421 vehicle replaced, and provided one of the following conditions is  
422 applicable with respect to the motor vehicle replaced: (A) The unexpired  
423 registration of the motor vehicle replaced is transferred to the  
424 replacement vehicle, (B) the motor vehicle replaced was stolen or totally  
425 damaged and proof concerning such theft or total damage is submitted  
426 to the assessor in such town, or (C) the motor vehicle replaced is sold by  
427 such person within forty-five days immediately prior to or following the  
428 date on which such person acquires the replacement vehicle, such  
429 person shall be liable for the payment of property tax with respect to the  
430 replacement vehicle in the town in which the motor vehicle replaced is  
431 subject to property tax pursuant to subdivision (4) of this subsection, on  
432 the first day of January immediately succeeding such assessment year.  
433 If a replacement vehicle is replaced by the owner of such replacement  
434 vehicle prior to the first day of October next succeeding such assessment  
435 year, the replacement vehicle shall be subject to property tax as  
436 provided in this subdivision and such other motor vehicle replacing the  
437 replacement vehicle, or any motor vehicle replacing such other motor  
438 vehicle in such assessment year, shall be deemed to be the replacement  
439 vehicle for purposes of this subdivision.]



440        [(4)] (3) The property tax payable with respect to a replacement  
441 vehicle described in subdivision (2) [or (3)] of this subsection shall be  
442 the amount by which (A) is in excess of (B) as follows: (A) The property  
443 tax which would be payable if the replacement vehicle had been entered  
444 in the taxable list of the town in which the motor vehicle replaced is  
445 subject to property tax on the first day of October in such assessment  
446 year if such registration occurs prior to the first day of November,  
447 however, if such registration occurs on or after the first day of  
448 November but prior to the first day of October next succeeding, such tax  
449 shall be a pro rata portion of the amount of tax payable if such motor  
450 vehicle had been entered in the taxable list of such town on October first  
451 in such assessment year to be determined by ratio, the numerator of  
452 which shall be the number of months from the date of such registration,  
453 including the month in which registration occurs, to the first day of  
454 October next succeeding and the denominator of which shall be twelve,  
455 provided if such person, on said first day of October, was entitled to any  
456 exemption under section 12-81, as amended by this act, which was  
457 allowed in the assessment of the motor vehicle replaced, such  
458 exemption shall be allowed for purposes of determining the property  
459 tax payable with respect to the replacement vehicle as provided herein;  
460 (B) the property tax payable by such person with respect to the motor  
461 vehicle replaced, provided if the replacement vehicle is registered  
462 subsequent to the thirty-first day of October but prior to the first day of  
463 October next succeeding such property tax payable with respect to the  
464 motor vehicle replaced shall, for purposes of the computation herein, be  
465 deemed to be a pro rata portion of such property tax to be prorated in  
466 the same manner as the amount of tax determined under subparagraph  
467 (A) [above] of this subdivision.

468        (c) (1) For assessment years commencing prior to October 1, 2024, any  
469 person who owns a commercial motor vehicle which has been  
470 temporarily registered at any time during any assessment year and  
471 which has not during such period been entered in the taxable list of any  
472 town in the state for purposes of the property tax and with respect to  
473 which no permanent registration has been issued during such period,

474 shall be liable for the payment of property tax with respect to such motor  
475 vehicle in the town where such motor vehicle is subject to property tax  
476 on the first day of January immediately following the end of such  
477 assessment year, in an amount as hereinafter provided. The property tax  
478 payable shall be in the amount which would be payable if such motor  
479 vehicle had been entered in the taxable list of the town where such  
480 motor vehicle is subject to property tax on the first day of October in  
481 such assessment year.

482 (2) For assessment years commencing on or after October 1, 2024, any  
483 person who owns a commercial motor vehicle which has been  
484 temporarily registered at any time during any assessment year and  
485 which has not during such period been entered in the taxable list of any  
486 town in the state for purposes of the property tax and with respect to  
487 which no permanent registration has been issued during such period,  
488 shall be liable for the payment of property tax with respect to such motor  
489 vehicle in the town where such motor vehicle is subject to property tax,  
490 [on the first day of July of such assessment year or the first day of  
491 January immediately following such assessment year, as applicable,  
492 pursuant to subdivisions (2) and (3) of subsection (b) of this section.] The  
493 property tax payable shall be in the amount which would be payable if  
494 such motor vehicle had been entered in the taxable list of the town  
495 where such motor vehicle is subject to property tax on the first day of  
496 October in such assessment year.

497 (d) [Any] (1) For assessment years commencing prior to October 1,  
498 2024, any motor vehicle subject to property tax as provided in this  
499 section shall, except as otherwise provided in subsection (b) of this  
500 section, be subject to such property tax in the town in which such motor  
501 vehicle was last registered in the assessment year ending immediately  
502 preceding the day on which such property tax is payable as provided in  
503 this section.

504 (2) For assessment years commencing on or after October 1, 2024, any  
505 motor vehicle subject to property tax as provided in this section shall,  
506 except as otherwise provided in subsection (b) of this section, be subject

507 to property tax in the town in which such motor vehicle was first  
508 registered in the assessment year.

509 (e) Whenever any motor vehicle subject to property tax as provided  
510 in this section has been replaced by the owner with another motor  
511 vehicle in the assessment year immediately preceding the day on which  
512 such property tax is payable, each such motor vehicle shall be subject to  
513 property tax as provided in this section.

514 (f) Upon receipt by the assessor in any town of notice from the  
515 Commissioner of Motor Vehicles, in a manner as prescribed by said  
516 commissioner, with respect to any motor vehicle subject to property tax  
517 in accordance with the provisions of this section and which has not been  
518 entered in the taxable grand list of such town, such assessor shall  
519 determine the value of such motor vehicle for purposes of property tax  
520 assessment and shall, for assessment years commencing (1) prior to  
521 October 1, 2024, add such value to the taxable grand list in such town  
522 for the immediately preceding assessment date, and [the] (2) on or after  
523 October 1, 2024, add such value to the taxable grand list in such town.  
524 The tax thereon shall be levied and collected by the tax collector. Such  
525 property tax shall be payable not later than the first day of [(1)] (A)  
526 February following the first day of January on which the owner of such  
527 motor vehicle becomes liable for the payment of property tax, for  
528 assessment years commencing prior to October 1, 2024, and [(2)] (B) the  
529 month succeeding the month in which such property tax became due  
530 and payable, for assessment years commencing on or after October 1,  
531 2024, with respect to such motor vehicle in accordance with the  
532 provisions of this section, subject to any determination in accordance  
533 with section 12-142 that such tax shall be due and payable in  
534 installments. [Said]

535 (g) (1) For assessment years commencing prior to October 1, 2024,  
536 said owner may appeal the assessment of such motor vehicle, as  
537 determined by the assessor in accordance with [this] subsection (f) of  
538 this section, to the board of assessment appeals next succeeding the date  
539 on which the tax based on such assessment is payable, and thereafter, to

540 the Superior Court as provided in section 12-117a. If the amount of such  
541 tax is reduced upon appeal, the portion thereof which has been paid in  
542 excess of the amount determined to be due upon appeal shall be  
543 refunded to said owner.

544 (2) For assessment years commencing on or after October 1, 2024, said  
545 owner may appeal the determination of the manufacturer's suggested  
546 retail price used to assess a motor vehicle to the board of assessment  
547 appeals next succeeding the date on which the tax based on such  
548 assessment is payable, and thereafter, to the Superior Court as provided  
549 in section 12-117a. If the amount of such tax is reduced upon appeal, the  
550 portion thereof which has been paid in excess of the amount determined  
551 to be due upon appeal shall be refunded to said owner.

552 [(g)] (h) Any motor vehicle which is not registered in this state shall  
553 be subject to property tax in this state if such motor vehicle in the normal  
554 course of operation most frequently leaves from and returns to or  
555 remains in one or more points within this state, and such motor vehicle  
556 shall be subject to such property tax in the town within which such  
557 motor vehicle in the normal course of operation most frequently leaves  
558 from and returns to or remains, provided when the owner of such motor  
559 vehicle is a resident in any town in the state, it shall be presumed that  
560 such motor vehicle most frequently leaves from and returns to or  
561 remains in such town unless evidence, satisfactory to the assessor in  
562 such town, is submitted to the contrary.

563 Sec. 9. Subsection (b) of section 12-71c of the 2024 supplement to the  
564 general statutes is repealed and the following is substituted in lieu  
565 thereof (*Effective July 1, 2024, and applicable to assessment years commencing*  
566 *on or after October 1, 2024*):

567 (b) Any person claiming a property tax credit with respect to a motor  
568 vehicle in accordance with subsection (a) of this section shall file with  
569 the assessor in the town in which such person is entitled to such  
570 property tax credit, documentation satisfactory to the assessor  
571 concerning the sale, total damage, theft or removal and registration of

572 such motor vehicle. [For assessment years commencing prior to October  
573 1, 2024, such] Such documentation shall be filed not later than the thirty-  
574 first day of December immediately following the end of the assessment  
575 year which next follows the assessment year in which such motor  
576 vehicle was sold, damaged, stolen or removed and registered. [For  
577 assessment years commencing on or after October 1, 2024, such  
578 documentation shall be filed not later than three years after the date  
579 upon which such tax was due and payable for such motor vehicle.]  
580 Failure to file such claim and documentation as prescribed herein shall  
581 constitute a waiver of the right to such property tax credit.

582 Sec. 10. Subdivision (74) of section 12-81 of the 2024 supplement to  
583 the general statutes is repealed and the following is substituted in lieu  
584 thereof (*Effective July 1, 2024, and applicable to assessment years commencing*  
585 *on or after October 1, 2024*):

586 (74) (A) (i) For a period not to exceed five assessment years following  
587 the assessment year in which it is first registered, any new commercial  
588 truck, truck tractor, tractor and semitrailer, and vehicle used in  
589 combination therewith, which is used exclusively to transport freight for  
590 hire and: Is either subject to the jurisdiction of the United States  
591 Department of Transportation pursuant to Chapter 135 of Title 49,  
592 United States Code, or any successor thereto, or would otherwise be  
593 subject to said jurisdiction except for the fact that the vehicle is used  
594 exclusively in intrastate commerce; has a gross vehicle weight rating in  
595 excess of twenty-six thousand pounds; and prior to August 1, 1996, was  
596 not registered in this state or in any other jurisdiction but was registered  
597 in this state on or after said date. (ii) For a period not to exceed five  
598 assessment years following the assessment year in which it is first  
599 registered, any new commercial truck, truck tractor, tractor and  
600 semitrailer, and vehicle used in combination therewith, not eligible  
601 under subparagraph (A)(i) of this subdivision, that has a gross vehicle  
602 weight rating in excess of fifty-five thousand pounds and was not  
603 registered in this state or in any other jurisdiction but was registered in  
604 this state on or after August 1, 1999. As used in this subdivision, "gross  
605 vehicle weight rating" has the same meaning as provided in section 14-

606 1;

607 (B) Any person who on October first in any year holds title to or is  
608 the registrant of a vehicle for which such person intends to claim the  
609 exemption provided in this subdivision shall file with the assessor or  
610 board of assessors in the municipality in which the vehicle is subject to  
611 property taxation, on or before the first day of November in such year,  
612 a written application claiming such exemption on a form prescribed by  
613 the Secretary of the Office of Policy and Management. Such person shall  
614 include information as to the make, model, year and vehicle  
615 identification number of each such vehicle, and any appurtenances  
616 attached thereto, in such application. The person holding title to or the  
617 registrant of such vehicle for which exemption is claimed shall furnish  
618 the assessor or board of assessors with such supporting documentation  
619 as said secretary may require, including, but not limited to, evidence of  
620 vehicle use, acquisition cost and registration. Failure to file such  
621 application in this manner and form within the time limit prescribed  
622 shall constitute a waiver of the right to such exemption for such  
623 assessment year, unless an extension of time is allowed as provided in  
624 section 12-81k. Such application shall not be required for any assessment  
625 year following that for which the initial application is filed, provided if  
626 the vehicle is modified, such modification shall be deemed a waiver of  
627 the right to such exemption until a new application is filed and the right  
628 to such exemption is established as required initially. With respect to  
629 any vehicle for which the exemption under this subdivision has  
630 previously been claimed in a town other than that in which the vehicle  
631 is registered on any assessment date, the person shall not be entitled to  
632 such exemption until a new application is filed and the right to such  
633 exemption is established in said town;

634 (C) With respect to any vehicle which is not registered on the first day  
635 of October in any assessment year and which is registered subsequent  
636 to said first day of October [but prior to the first day of August] in such  
637 assessment year, the value of such vehicle for property tax exemption  
638 purposes shall be a pro rata portion of the value determined in  
639 accordance with subparagraph (D) of this subdivision, to be determined

640 by a ratio, the numerator of which shall be the number of months from  
641 the date of such registration, including the month in which registration  
642 occurs, to the first day of October next succeeding and the denominator  
643 of which shall be twelve. For purposes of this subdivision, "assessment  
644 year" means the period of twelve full months commencing with October  
645 first each year;

646 (D) For assessment years commencing prior to October 1, 2024,  
647 notwithstanding the provisions of section 12-71d, as amended by this  
648 act, the assessor or board of assessors shall determine the value for each  
649 vehicle with respect to which a claim for exemption under this  
650 subdivision is approved, based on the vehicle's cost of acquisition,  
651 including costs related to the modification of such vehicle, adjusted for  
652 depreciation;

653 (E) For assessment years commencing on or after October 1, 2024, the  
654 assessor or board of assessors shall determine the value for each vehicle  
655 with respect to which a claim for exemption under this subdivision is  
656 approved pursuant to the provisions of section 12-71d, as amended by  
657 this act;

658 Sec. 11. Subsection (a) of section 7-152e of the general statutes is  
659 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
660 *2024*):

661 (a) Notwithstanding any provision of the general statutes or special  
662 act, municipal charter or ordinance, any municipality may, by ordinance  
663 adopted by its legislative body, establish a fine to be imposed against  
664 any owner of a motor vehicle that is subject to property tax in the  
665 municipality pursuant to subsection [(g)] (h) of section 12-71b, as  
666 amended by this act, who fails to register such motor vehicle with the  
667 Commissioner of Motor Vehicles, provided (1) such motor vehicle is  
668 eligible for registration and required to be registered under the  
669 provisions of chapter 246, (2) such fine shall not be more than two  
670 hundred fifty dollars, (3) any penalty for the failure to pay such fine by  
671 a date prescribed by the municipality shall not be more than twenty-five

672 per cent of such fine, and (4) such fine shall be suspended for a first time  
673 violator who presents proof of registration for such motor vehicle  
674 subsequent to the violation but prior to the imposition of a fine.

675 Sec. 12. Subparagraph (B) of subdivision (7) of subsection (f) of  
676 section 12-71 of the 2024 supplement to the general statutes is repealed  
677 and the following is substituted in lieu thereof (*Effective from passage*):

678 (B) For assessment years commencing on or after October 1, 2024,  
679 information concerning any vehicle subject to taxation in a town other  
680 than the town in which it is registered may be included on any  
681 declaration or report filed pursuant to section 12-41, as amended by this  
682 act, 12-43 or 12-57a. If a motor vehicle is listed in a town in which it is  
683 not subject to taxation, pursuant to the provisions of subdivision (5) of  
684 this subsection, the assessor of the town in which such vehicle is listed  
685 shall notify the assessor of the town in which such vehicle is [listed]  
686 registered of the name and address of the owner of such motor vehicle,  
687 the vehicle identification number and the town in which such vehicle is  
688 taxed. The assessor of the town in which said vehicle is registered and  
689 the assessor of the town in which said vehicle is listed shall cooperate in  
690 administering the provisions of this section concerning the listing of  
691 such vehicle for property tax purposes.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2024, and applicable to assessment years commencing on or after October 1, 2024</i>	14-33(a)(2)
Sec. 2	<i>July 1, 2024, and applicable to assessment years commencing on or after October 1, 2024</i>	12-71d(b)
Sec. 3	<i>July 1, 2024, and applicable to assessment years commencing on or after October 1, 2024</i>	12-63(b)



Sec. 4	<i>July 1, 2024, and applicable to assessment years commencing on or after October 1, 2024</i>	12-41(b) and (c)
Sec. 5	<i>July 1, 2024, and applicable to assessment years commencing on or after October 1, 2024</i>	12-53(a)
Sec. 6	<i>July 1, 2024, and applicable to assessment years commencing on or after October 1, 2024</i>	12-71(a)(2)
Sec. 7	<i>July 1, 2024, and applicable to assessment years commencing on or after October 1, 2024</i>	12-71(f)(2)
Sec. 8	<i>July 1, 2024, and applicable to assessment years commencing on or after October 1, 2024</i>	12-71b
Sec. 9	<i>July 1, 2024, and applicable to assessment years commencing on or after October 1, 2024</i>	12-71c(b)
Sec. 10	<i>July 1, 2024, and applicable to assessment years commencing on or after October 1, 2024</i>	12-81(74)
Sec. 11	<i>July 1, 2024</i>	7-152e(a)
Sec. 12	<i>from passage</i>	12-71(f)(7)(B)

**Statement of Purpose:**

To specify the manner in which motor vehicles used for commercial purposes and motor vehicles not used for commercial purposes shall be assessed for property taxation purposes.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*