



General Assembly

**Amendment**

February Session, 2024

LCO No. 5648



Offered by:

SEN. LOONEY, 11<sup>th</sup> Dist.  
SEN. DUFF, 25<sup>th</sup> Dist.  
SEN. FONFARA, 1<sup>st</sup> Dist.  
SEN. RAHMAN, 4<sup>th</sup> Dist.  
SEN. OSTEN, 19<sup>th</sup> Dist.  
SEN. MCCRORY, 2<sup>nd</sup> Dist.  
SEN. WINFIELD, 10<sup>th</sup> Dist.  
SEN. GASTON, 23<sup>rd</sup> Dist.  
SEN. MAHER, 26<sup>th</sup> Dist.  
SEN. SLAP, 5<sup>th</sup> Dist.  
SEN. LESSER, 9<sup>th</sup> Dist.  
SEN. MOORE, 22<sup>nd</sup> Dist.

REP. ROJAS, 9<sup>th</sup> Dist.  
REP. CURREY, 11<sup>th</sup> Dist.  
SEN. CABRERA, 17<sup>th</sup> Dist.  
SEN. ANWAR, 3<sup>rd</sup> Dist.  
SEN. KUSHNER, 24<sup>th</sup> Dist.  
SEN. FLEXER, 29<sup>th</sup> Dist.  
SEN. MILLER P., 27<sup>th</sup> Dist.  
SEN. MARX, 20<sup>th</sup> Dist.  
SEN. HOCHADEL, 13<sup>th</sup> Dist.  
REP. DOUCETTE, 13<sup>th</sup> Dist.  
REP. SANCHEZ, 6<sup>th</sup> Dist.  
REP. LUXENBERG, 12<sup>th</sup> Dist.

To: Subst. House Bill No. 5172

File No. 648

Cal. No. 416

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

1 After the last section, add the following and renumber sections and  
2 internal references accordingly:

3 "Sec. 501. (NEW) (*Effective October 1, 2024*) (a) Notwithstanding the  
4 provisions of chapter 203 of the general statutes, any municipality may,  
5 by ordinance adopted by its legislative body, or in a municipality where  
6 the legislative body is a town meeting, its board of selectmen, exempt

7 motor vehicles from property taxation. Any municipality that adopts  
8 such ordinance may, over a period not exceeding five years, phase in  
9 such exemption and moderate the shift of the tax burden resulting from  
10 such exemption by phasing in an increase in the uniform assessment  
11 rate applicable to real property and personal property other than motor  
12 vehicles under subsection (b) of section 12-62a of the general statutes, as  
13 amended by this act. The municipal assessor may utilize methods that  
14 such assessor determines are appropriate and reasonable to accomplish  
15 the purpose of this section.

16 (b) Any municipality that adopts an ordinance pursuant to  
17 subsection (a) of this section shall, not later than thirty days after the  
18 adoption of such ordinance, notify the Secretary of the Office of Policy  
19 and Management in writing (1) that such municipality has adopted such  
20 ordinance, (2) of the assessment year for which the exemption of motor  
21 vehicles from property taxation shall go into effect, and (3) of the  
22 property tax assessment rate selected by such municipality for each  
23 assessment year until such exemption is effective.

24 (c) Not later than January 1, 2026, and annually thereafter, the  
25 Secretary of the Office and Policy and Management shall submit a  
26 report, in accordance with the provisions of section 11-4a of the general  
27 statutes, to the joint standing committees of the General Assembly  
28 having cognizance of planning and development and finance, revenue  
29 and bonding concerning each municipality that has provided notice of  
30 the adoption of an ordinance exempting motor vehicles from property  
31 taxation pursuant to section 501 of this act in the immediately preceding  
32 assessment year. Such report shall include, but not be limited to, a copy  
33 of any such ordinance, the assessment year for which such exemption  
34 shall be effective and the property tax assessment rate selected by such  
35 municipality for each assessment year until such exemption is effective.  
36 The initial report required under this subsection shall include the  
37 secretary's recommendations for any legislative changes the secretary  
38 deems necessary to implement the provisions of this section.

39 Sec. 502. Subsections (a) and (b) of section 12-62a of the general

40 statutes are repealed and the following is substituted in lieu thereof  
41 (*Effective October 1, 2024*):

42 (a) Each municipality, as defined in section 7-381, shall establish a  
43 uniform assessment date of October first.

44 (b) Each such municipality shall assess all property for purposes of  
45 the local property tax at a uniform rate of seventy per cent of present  
46 true and actual value, as determined under section 12-63, except that  
47 such uniform rate shall not apply to any municipality that adopts an  
48 ordinance to exempt motor vehicles from property taxation pursuant to  
49 section 501 of this act."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>October 1, 2024</i>	New section
Sec. 502	<i>October 1, 2024</i>	12-62a(a) and (b)