



General Assembly

January Session, 2025

Raised Bill No. 7154

LCO No. 5748



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

***AN ACT CONCERNING REVISIONS TO STATUTES RELATING TO
MUNICIPAL TAX COLLECTION.***

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

1 Section 1. Subsection (a) of section 7-254 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective October*
3 *1, 2025, and applicable to assessment years commencing on or after October 1,*
4 *2025*):

5 (a) Any assessment of benefits or any installment thereof, not paid
6 within thirty days after the due date or such time as is fixed by the water
7 pollution control authority, shall be delinquent and shall be subject to
8 interest from such due date at the interest rate and in the manner
9 provided by the general statutes for delinquent property taxes. Each
10 addition of interest shall be collectible as a part of such assessment.

11 Sec. 2. Subsection (a) of section 7-258 of the general statutes is
12 repealed and the following is substituted in lieu thereof (*Effective October*
13 *1, 2025, and applicable to assessment years commencing on or after October 1,*
14 *2025*):

15 (a) Any charge for connection with or for the use of a sewerage
16 system, not paid within thirty days of the due date or such time as is
17 fixed by the water pollution control authority, shall thereupon be
18 delinquent and shall bear interest from the due date at the rate and in
19 the manner provided by the general statutes for delinquent property
20 taxes. Each addition of interest shall be collectible as a part of such
21 connection or use charge. Any such unpaid connection or use charge
22 shall constitute a lien upon the real estate against which such charge was
23 levied from the date it became delinquent. Each such lien may be
24 continued, recorded and released in the manner provided by the general
25 statutes for continuing, recording and releasing property tax liens. Each
26 such lien shall take precedence over all other liens and encumbrances
27 except taxes and may be foreclosed in the same manner as a lien for
28 property taxes. The municipality may by ordinance designate the tax
29 collector or any other person as collector of sewerage system connection
30 and use charges and such collector of sewerage system connection and
31 use charges may collect such charges in accordance with the provisions
32 of the general statutes for the collection of property taxes. The
33 municipality may recover any such charges in a civil action against any
34 person liable therefor. For the purpose of establishing or revising such
35 connection or use charges and for the purpose of collecting such charges
36 any municipality may enter into agreements with any water company
37 or municipal water department furnishing water in such municipality
38 for the purchase from such water company or municipal water
39 department of information or services and such agreement may
40 designate such water company or municipal water department as a
41 billing or collecting agent of the collector of sewerage system connection
42 and use charges in the municipality. Any water company or municipal
43 water department may enter into and fulfill any such agreements and
44 may utilize for the collection of such charges any of the methods utilized
45 by it for the collection of its water charges.

46 Sec. 3. Subsection (c) of section 12-41 of the general statutes is
47 repealed and the following is substituted in lieu thereof (*Effective July 1,*

48 2025):

49 (c) The annual declaration of the tangible personal property owned
50 by such person on the assessment date, shall include, but is not limited
51 to, the following property: Machinery used in mills and factories, cables,
52 wires, poles, underground mains, conduits, pipes and other fixtures of
53 water, gas, electric and heating companies, leasehold improvements
54 classified as other than real property and furniture and fixtures of stores,
55 offices, hotels, restaurants, taverns, halls, factories and manufacturers.
56 Tangible personal property does not include a sign placed on a property
57 indicating that the property is for sale or lease. On and after October 1,
58 2024, tangible personal property shall include nonpermanent
59 modifications and attachments to commercial motor vehicles.
60 Commercial or financial information in any declaration filed under this
61 section shall not be open for public inspection but [may] shall be
62 disclosed to municipal officers for tax collection purposes upon request.

63 Sec. 4. Subsection (b) of section 12-93a of the general statutes is
64 repealed and the following is substituted in lieu thereof (*Effective July 1,*
65 *2025*):

66 (b) Any person entitled to an exemption from property tax in
67 accordance with the provisions of subdivisions (19) to (26), inclusive, of
68 section 12-81 shall be entitled to claim such exemption with respect to
69 the assessment of a motor vehicle that is leased by such person.
70 Notwithstanding the provisions of this chapter, any person claiming the
71 exemption under this section for a leased motor vehicle shall be entitled
72 to a refund of tax paid with respect to such vehicle whether such tax was
73 paid by the lessee or by the lessor pursuant to the terms of the lease.
74 Such refund shall equal the amount of such person's exemption
75 multiplied by the applicable mill rate, less any tax delinquency or other
76 debt owed by such person, in accordance with the provisions of section
77 12-129, as amended by this act. Any such person claiming the exemption
78 for a leased vehicle under this subdivision for any assessment year shall,
79 not later than the thirty-first day of December next following the

80 assessment year during which the tax for such leased vehicle has been
81 paid, file with the assessor or board of assessors, in the town in which
82 such motor vehicle tax has been paid, written application claiming such
83 exemption on a form approved for such purpose by such assessor or
84 board. Upon approving such person's exemption claim, the assessor
85 shall certify the amount of refund to which the applicant is entitled and
86 shall notify the tax collector of such amount. The tax collector shall refer
87 such certification to the board of selectmen in a town or to the
88 corresponding authority in any other municipality. Upon receipt of such
89 certification, the selectmen or such other authority shall draw an order
90 on the Treasurer in favor of such person for the amount of refund so
91 certified. Failure to file such application as prescribed in this subsection
92 with respect to any assessment year shall constitute a waiver of the right
93 to such exemption for such assessment year.

94 Sec. 5. Subdivision (1) of subsection (a) of section 12-117a of the
95 general statutes is repealed and the following is substituted in lieu
96 thereof (*Effective July 1, 2025*):

97 (a) (1) Any person, including any lessee of real property whose lease
98 has been recorded as provided in section 47-19 and who is bound under
99 the terms of such person's lease to pay real property taxes, claiming to
100 be aggrieved by the action of the board of tax review or the board of
101 assessment appeals, as the case may be, in any town or city may make
102 application, not later than two months after the date of the mailing of
103 notice of such action, in the nature of an appeal therefrom to the superior
104 court for the judicial district in which such town or city is situated,
105 which shall be accompanied by a citation to such town or city to appear
106 before such court. Such citation shall be signed by the same authority
107 and such appeal shall be returnable at the same time and served and
108 returned in the same manner as is required in case of a summons in a
109 civil action. The authority issuing the citation shall take from the
110 applicant a bond or recognizance to such town or city, with surety, to
111 prosecute the application to effect and to comply with and conform to
112 the orders and decrees of the court in the premises. Any such application

113 shall be a preferred case, to be heard, unless good cause appears to the
114 contrary, at the first session, by the court or by a committee appointed
115 by the court. The pendency of such application shall not suspend (A)
116 such town or city's authority to file a certificate continuing a tax lien, or
117 (B) an action by such town or city to collect not more than seventy-five
118 per cent of the tax so assessed or not more than ninety per cent of such
119 tax with respect to any real property for which the assessed value is five
120 hundred thousand dollars or more, and upon which such appeal is
121 taken. If, during the pendency of such appeal, a new assessment year
122 begins, the applicant may amend the application as to any matter
123 therein, including an appeal for such new year, that is affected by the
124 inception of such new year and such applicant need not appear before
125 the board of tax review or board of assessment appeals, as the case may
126 be, to make such amendment effective.

127 Sec. 6. Section 12-126 of the general statutes is repealed and the
128 following is substituted in lieu thereof (*Effective July 1, 2025*):

129 If any tangible personal property is assessed in more than one
130 municipality in any assessment year, upon payment of the tax in the
131 municipality in which such property is subject to property tax for such
132 assessment year in accordance with sections 12-43, 12-59 or 12-71, the
133 tax in the other municipality or municipalities shall be removed from
134 the rate book by means of a certificate of error issued by the assessor or
135 board of assessors. If such tax has been paid to a municipality in which
136 such property is not subject to property tax for such assessment year in
137 accordance with said sections 12-43, 12-59 or 12-71, the amount thereof,
138 less any tax delinquency or other debt owed by such person, shall be
139 refunded to the taxpayer upon written application therefor to the tax
140 collector, in accordance with the provisions of section 12-129, as
141 amended by this act. Such application shall contain a recital of the facts,
142 and the collector shall, after examination thereof, refer the same, with
143 his recommendation thereon, to the board of selectmen in the case of a
144 town or to the corresponding authority in any other municipality, and
145 shall certify to the amount of refund to which the applicant is entitled.

146 Upon receipt of such application and certification, the selectmen or
147 other duly constituted authority shall draw an order upon the treasurer
148 in favor of such applicant for such amount without interest.

149 Sec. 7. Section 12-127 of the general statutes is repealed and the
150 following is substituted in lieu thereof (*Effective July 1, 2025*):

151 Any person who has been unable to submit evidence of blindness as
152 required by section 12-92 or of other claim for exemption as required by
153 section 12-93 may, when he obtains such evidence satisfactory to the
154 assessors, make application to the collector of taxes in accordance with
155 the provisions of section 12-129, as amended by this act, within one year
156 after he obtains such evidence, for abatement in case the tax has not been
157 paid, or for refund in case the whole tax has been paid, of such part or
158 the whole of such tax as represents the exemption. Such abatement or
159 refund shall be reduced by the amount of any tax delinquency or other
160 debt owed by such person and may be granted retroactively to include
161 the assessment day next succeeding the date as of which such person
162 was entitled to the exemption, but in no case shall any abatement or
163 refund be made for a period greater than one year.

164 Sec. 8. Section 12-128 of the general statutes is repealed and the
165 following is substituted in lieu thereof (*Effective July 1, 2025*):

166 The amount of any tax which has been collected erroneously from
167 any person who has served in the Army, Navy, Marine Corps, Coast
168 Guard, Air Force or Space Force of the United States, or from his relative,
169 as specified in section 12-81, may be recovered from the municipality to
170 which the same has been paid at any time within six years from the date
171 of such payment upon presentation of a claim therefor to the assessor.
172 The assessor shall examine such claim and, upon finding the claimant
173 entitled thereto, shall issue a certificate of correction. Upon the issuance
174 of a certificate of correction, any person taxed in error may make
175 application in writing to the collector of taxes for the refund of the
176 erroneously taxed amount, less any tax delinquency or other debt owed

177 by such person, in accordance with the provisions of section 12-129, as
178 amended by this act. Such application shall contain a recital of the facts
179 and the amount of the refund requested. The tax collector shall, after
180 examination of such application, refer the same, with the tax collector's
181 recommendations thereon, to the board of selectmen in a town or
182 corresponding authority in any other municipality and certify to the
183 amount of refund, without interest, to which the person is entitled. Any
184 payment for which no timely application is made or granted under this
185 section shall be the property of the municipality.

186 Sec. 9. Section 12-129 of the general statutes is repealed and the
187 following is substituted in lieu thereof (*Effective July 1, 2025*):

188 Any person, firm or corporation who pays any property tax in excess
189 of the principal of such tax as entered in the rate book of the tax collector
190 and covered by his warrant therein, or in excess of the legal interest,
191 penalty or fees pertaining to such tax, or who pays a tax from which the
192 payor is by statute exempt and entitled to an abatement, or who, by
193 reason of a clerical error on the part of the assessor or board of
194 assessment appeals, pays a tax in excess of that which should have been
195 assessed against his property, or who is entitled to a refund because of
196 the issuance of a certificate of correction, may make application in
197 writing to the collector of taxes for the refund of such amount. Such
198 application shall be delivered or postmarked by the later of (1) three
199 years from the date such tax was due, (2) such extended deadline as the
200 municipality may, by ordinance, establish, or (3) ninety days after the
201 deletion of any item of tax assessment by a final court order or pursuant
202 to subdivision (3) of subsection (c) of section 12-53, subsection (b) of
203 section 12-57 or section 12-113. Such application shall contain a recital of
204 the facts and shall state the amount of the refund requested. The
205 collector shall, after examination of such application, refer the same,
206 with his recommendations thereon, to the board of selectmen in a town
207 or to the corresponding authority in any other municipality, and shall
208 certify to the amount of refund, if any, to which the applicant is entitled.
209 The existence of another tax delinquency or other debt owed by the

210 same person, firm or corporation shall be sufficient grounds for denying
211 the application. Upon such denial, any overpayment shall be applied to
212 such delinquency or other debt. Upon receipt of such application and
213 certification, the selectmen or such other authority shall draw an order
214 upon the treasurer in favor of such applicant for the amount of refund
215 so certified. Any action taken by such selectmen or such other authority
216 shall be a matter of record, and the tax collector shall be notified in
217 writing of such action. Upon receipt of notice of such action, the collector
218 shall make in his rate book a notation which will date, describe and
219 identify each such transaction. Each tax collector shall, at the end of each
220 fiscal year, prepare a statement showing the amount of each such
221 refund, to whom made and the reason therefor. Such statement shall be
222 published in the annual report of the municipality or filed in the town
223 clerk's office within sixty days of the end of the fiscal year. Any payment
224 for which no timely application is made or granted under this section
225 shall permanently remain the property of the municipality. Nothing in
226 this section shall be construed to allow a refund based upon an error of
227 judgment by the assessors. Notwithstanding the provisions of this
228 section, the legislative body of a municipality may, by ordinance,
229 authorize the tax collector to retain payments in excess of the amount
230 due provided the amount of the excess payment is less than [five]
231 twenty dollars.

232 Sec. 10. Section 12-144 of the general statutes is repealed and the
233 following is substituted in lieu thereof (*Effective July 1, 2025*):

234 Any property tax due in any municipality of this state in an amount
235 not in excess of [one] five hundred dollars shall be due and payable in a
236 single payment when so determined by the appropriating body of such
237 municipality.

238 Sec. 11. Section 12-145 of the general statutes is repealed and the
239 following is substituted in lieu thereof (*Effective July 1, 2025*):

240 The tax collector of each municipality shall, at least five days next

241 preceding the time when each tax becomes due and payable, give notice
242 of the time and place at which the tax collector will receive such tax by
243 advertising in a newspaper [published in such municipality or, if no
244 newspaper is published in such municipality, by advertising in any
245 newspaper of the state] having a general circulation in such
246 municipality and by posting such notice on a signpost, a bulletin board
247 or the municipality's Internet web site. The tax collector shall repeat
248 such advertising within one week after such tax has become due and
249 payable and, again, at least five days before such tax becomes
250 delinquent. Each such notice shall give each date on which such tax shall
251 become due and payable and each date on which such tax shall become
252 delinquent, and shall state that, as soon as such tax becomes delinquent,
253 it shall be subject to interest at the rate of one and one-half per cent of
254 such tax for each month or fraction thereof which elapses from the time
255 when such tax becomes due and payable until the same is paid. The tax
256 collector of a municipality shall waive the interest on a taxpayer's
257 delinquent property taxes if (1) the tax collector and the assessor, jointly,
258 determine that the delinquency is attributable to an error by the tax
259 assessor or tax collector and is not the result of any action or failure on
260 the part of the taxpayer, and (2) such waiver is approved by vote of the
261 legislative body of such municipality, or, in a municipality where the
262 legislative body is a town meeting, by vote of the board of selectmen.
263 The tax collector shall notify the taxing authority of the municipality of
264 all waivers approved pursuant to this section.

265 Sec. 12. Section 12-146 of the general statutes is repealed and the
266 following is substituted in lieu thereof (*Effective July 1, 2025*):

267 Unless the context otherwise requires, wherever used in this section,
268 "tax" includes each property tax and each installment and part thereof
269 due to a municipality as it may have been increased by interest, fees and
270 charges. If any tax due in a single installment or if any installment of any
271 tax due in two or more installments is not paid in full (1) on or before
272 the first day of the month next succeeding the month in which it became
273 due and payable, or if not due and payable on the first day of the month,

274 (2) on or before the same date of the next succeeding month
275 corresponding to that of the month on which it became due and payable,
276 the whole or such part of such installment as is unpaid shall thereupon
277 be delinquent and shall be subject to interest from the due date of such
278 delinquent installment. Except for unpaid real estate taxes the collection
279 of which was, or is, deferred under the provisions of section 12-174, and
280 any predecessor and successor thereto, which unpaid real estate taxes
281 continue to be subject to the provisions of such deferred collection
282 statutes, the delinquent portion of the principal of any tax shall be
283 subject to interest at the rate of [eighteen per cent per annum] one and
284 one-half per cent for each month or fraction thereof from the time when
285 it became due and payable until the same is paid, subject to a minimum
286 interest charge of two dollars per installment which any municipality,
287 by vote of its legislative body, may elect not to impose, and provided, in
288 any computation of such interest, under any provision of this section,
289 each fractional part of a month in which any portion of the principal of
290 such tax remains unpaid shall be considered to be equivalent to a whole
291 month. Each addition of interest shall become, and shall be collectible
292 as, a part of such tax. Interest shall accrue at said rate until payment of
293 such taxes due notwithstanding the entry of any judgment in favor of
294 the municipality against the taxpayer or the property of the taxpayer.
295 The collector shall apply each partial payment [to the wiping out of such
296 interest before making any application thereof to the reduction of such
297 principal] in the manner described in section 12-144b. If any tax, at the
298 time of assessment or because of a subsequent division, represents two
299 or more items of property, the collector may receive payment in full of
300 such part of the principal and interest of such tax as represents one or
301 more of such items, even though interest in full on the entire amount of
302 the principal of such tax has not been received up to the date of such
303 payment; in which event, interest on the remaining portion of the
304 principal of any such tax shall be computed, as the case may be, from
305 the due date of such tax if no other payment after delinquency has been
306 made or from the last date of payment of interest in full on the whole
307 amount or unpaid balance of the principal of such delinquent tax if

308 previous payment of interest has been made. Each collector shall keep a
309 separate account of such interest and the time when the same has been
310 received and shall pay over the same to the treasurer of the municipality
311 of the collector as a part of such tax. No tax or installment thereof shall
312 be construed to be delinquent under the provisions of this section if (A)
313 such tax or installment was paid through a municipal electronic
314 payment service within the time allowed by statute for payment of such
315 tax or installment, or (B) the properly addressed envelope containing
316 the amount due as such tax or installment, as received by the tax
317 collector of the municipality to which such tax is payable, bears a (i)
318 postmark [showing] that shows a date within the time allowed by
319 statute for the payment of such tax or installment, or (ii) private postage
320 meter stamp that shows a date within the time allowed by statute for
321 the payment of such tax or installment and is not accompanied by a
322 postmark with a different date. Any municipality may, by vote of its
323 legislative body, require that any delinquent property taxes shall be
324 paid only in cash or by certified check or money order. Any municipality
325 adopting such requirement may provide that such requirement shall
326 only be applicable to delinquency exceeding a certain period in duration
327 as determined by such municipality. Any municipality shall waive all
328 or a portion of the interest due and payable under this section on a
329 delinquent tax with respect to a taxpayer who has (I) received
330 compensation under chapter 968 as a crime victim, or (II) provided such
331 municipality with a copy of a police report made by such taxpayer
332 demonstrating that such payment was stolen, provided such taxpayer
333 made such payment promptly upon discovery of the theft.

334 Sec. 13. Section 12-146a of the general statutes is repealed and the
335 following is substituted in lieu thereof (*Effective July 1, 2025*):

336 Any municipality, as defined in subsection (a) of section 12-41, or any
337 district health department, formed under chapter 368f, [may withhold
338 or] shall decline to issue and may revoke any license or permit, issued
339 by such municipality or district health department, to operate a business
340 enterprise if any taxes or water, sewer or sanitation charges levied by a

341 water pollution control authority or such municipality or, in the case of
342 a district department of health, by any constituent municipality of such
343 district, against any property owned by or used in such business
344 enterprise are delinquent and have been so delinquent for a period of
345 not less than one year.

346 Sec. 14. Subsection (a) of section 12-155 of the general statutes is
347 repealed and the following is substituted in lieu thereof (*Effective July 1,*
348 *2025*):

349 (a) If any person fails to pay any tax, or fails to pay any water or
350 sanitation charges within thirty days after the due date, the collector or
351 the collector's duly appointed agent shall make personal demand of
352 such person therefor or leave written demand at such person's usual
353 place of abode or deposit in some post office a written demand for such
354 tax or such water or sanitation charges, postage prepaid, addressed to
355 such person at such person's last-known place of residence unless, after
356 making reasonable efforts, the assessor is unable to identify the owner
357 or persons responsible. If such person is a corporation, limited
358 partnership or other legal entity, such written demand may be sent to
359 any person upon whom process may be served to initiate a civil action
360 against such corporation, limited partnership or entity. If two or more
361 owners or persons are responsible for the payment of a tax or charge,
362 written demand sent to one such owner or person shall be deemed
363 demand upon all such owners or persons.

364 Sec. 15. Section 12-157 of the general statutes is repealed and the
365 following is substituted in lieu thereof (*Effective July 1, 2025*):

366 (a) When a collector levies one or more tax warrants on real estate, he
367 or she shall prepare notices thereof, containing the name of the taxpayer,
368 a legal description of the real property or citation to an instrument in the
369 land records, an assessor's map or another publicly available document
370 identifying the real property's boundaries, the street address, if such real
371 property has one, the amount of the tax or taxes due, including any

372 interest and charges attributable to the property as of the last day of the
373 month immediately preceding the notice, a statement that additional
374 taxes, interest, fees and other charges authorized by law accruing after
375 the last day of the month immediately preceding the notice are owed in
376 addition to the amount indicated as due and owing in the notice, and
377 the date, time and place of sale. The collector shall post one notice on a
378 bulletin board in or near the collector's office in the town where such
379 real estate is situated, if any, or at some other exterior place near the
380 office of the town clerk, which is nearest thereto; one shall be filed in the
381 town clerk's office of such town and such town clerk shall record and
382 index the same as a part of the land records of such town, which
383 recording shall serve as constructive notice equivalent to a lis pendens
384 for all purposes, and one shall be sent by certified mail, return receipt
385 requested, to the taxpayer and each mortgage, lienholder and other
386 encumbrancer of record whose interest is choate and will be affected by
387 the sale. Such posting, filing and mailing shall be done not more than
388 twelve and not less than nine weeks before the time of sale and shall
389 constitute a legal levy of such warrant or warrants upon the real estate
390 referred to in the notice. Such collector shall also publish a similar notice
391 for three weeks, at least once each week, in a newspaper published in
392 such town, or in a newspaper published in the state having a general
393 circulation in such town. The first notice shall be published beginning
394 not more than twelve and not less than nine weeks before the time of
395 sale and the last shall be published not more than four weeks nor less
396 than two weeks before such sale. He shall also send by certified mail,
397 return receipt requested, to the delinquent taxpayer and to each
398 mortgagee, lienholder and other encumbrancer of record whose interest
399 in such property is choate and will be affected by such sale, a similar
400 notice which shall not be required to list information pertaining to
401 properties in which the person to whom the notice is directed has no
402 interest. The notice shall be sent at least twice, the first not more than
403 eight nor less than five weeks before such sale and the last not more than
404 four weeks nor less than two weeks before such sale. The notice shall be
405 addressed to (1) his or her place of residence, if known to the collector,

406 [or to] (2) his or her estate or the fiduciary thereof, at such fiduciary's
407 last known address, if known to the collector, if the collector knows him
408 or her to be deceased, which notice shall be deemed adequate notice to
409 all such deceased taxpayer's heirs, devisees, representatives or other
410 potential claimants, regardless of whether probate proceedings have
411 been instituted in connection with the estate of the decedent, or [to] (3)
412 the address, or the agent of such person, to which such person has
413 requested that tax bills be sent. If there is no address of such person, or
414 if no such agent is given in the records of such town, the notice shall be
415 sent to the place where such person regularly conducts business or other
416 address as the collector believes will give notice of the levy and sale. If
417 a person is a corporation, limited partnership or other legal entity, the
418 notice may be sent to any person upon whom process may be served to
419 initiate a civil action against such corporation, limited partnership or
420 entity or to any other address that the collector believes will give notice
421 of the levy and sale. If no place of residence or business is known and
422 cannot be determined by the tax collector for any owner, taxpayer,
423 mortgagee, lienholder or other encumbrancer whose interest in the
424 property is choate and will be affected by the sale, in lieu of notice by
425 certified mail as provided in this subsection, the notice, together with
426 the list of mortgagees, lienholders, and other encumbrancers of record
427 whose interests in the property are choate and will be affected by such
428 sale, shall be published in a newspaper published in this state, having a
429 general circulation in the town in which such property is located at least
430 twice, the first not more than eight weeks nor less than five weeks before
431 such sale and the last not more than four weeks nor less than two weeks
432 before such sale.

433 (b) The collector may, for any reason, adjourn such sale from time to
434 time by causing public notice of such adjournment. [and] Upon making
435 a determination of the date such adjourned sale will recommence, the
436 collector shall give the time and place of such [adjourned] recommenced
437 sale [to be given either] by oral announcement or posting of a written
438 notice at the time and place designated for the sale in the notices of such

439 sale. If the [adjourned] date such sale will recommence is unknown at
440 the time of adjournment or set for a date more than three days from the
441 date of the original or rescheduled sale date, the tax collector shall
442 provide a postage prepaid written notice of the new time and place of
443 the sale, when determined, to the delinquent taxpayer and each
444 mortgagee, lienholder and other encumbrancer of record whose interest
445 is choate and will be affected by the sale.

446 (c) At the time and place stated in such notices, or, if such sale is
447 adjourned, at the time and place specified at the time of adjournment or
448 after as aforesaid, such collector (1) may sell at public auction to the
449 highest bidder all of said real property, to pay the taxes with the interest,
450 fees and other charges allowed by law, including, but not limited to,
451 those charges set forth in section 12-140, or (2) may sell all of said real
452 property to his municipality if there has been no bidder or the amount
453 bid is insufficient to pay the amount due.

454 (d) The collector shall post, at the time and place of the sale, a written
455 notice stating the amount of all taxes, interest, fees and other charges
456 authorized by law with respect to each property to be sold. The tax
457 collector may publish or announce any rules for the orderly conduct of
458 the auction and the making of payment by successful bidders which are
459 not inconsistent with the requirements of law. The tax collector or the
460 municipality may retain the services of auctioneers, clerks and other
461 persons to assist the tax collector in the conduct of the sale and the cost
462 of such persons paid for their services shall be added to the taxes due
463 from the delinquent taxpayer. If more than one property is sold, the tax
464 collector shall apportion all shared costs equally among all the
465 properties.

466 (e) Within two weeks after such sale, the collector shall execute a deed
467 thereof to the purchaser or to the municipality conducting the sale and
468 shall lodge the same in the office of the town clerk of such town, where
469 it shall remain unrecorded six months from the date of such sale.

470 (f) Within sixty days after such sale, the collector shall cause to be
471 published in a newspaper having a daily general circulation in the town
472 in which the real property is located, and shall send by certified mail,
473 return receipt requested, to the delinquent taxpayer and each
474 mortgagee, lienholder and other encumbrancer of record whose interest
475 in such property is choate and is affected by such sale, a notice stating
476 the date of the sale, the name and address of the purchaser, the amount
477 the purchaser paid for the property and the date the redemption period
478 will expire. The notice shall include a statement that if redemption does
479 not take place by the date stated and in the manner provided by law, the
480 delinquent taxpayer, and all mortgagees, lienholders and other
481 encumbrancers who have received actual or constructive notice of such
482 sale as provided by law, that their respective titles, mortgages, liens,
483 restraints on alienation and other encumbrances in such property shall
484 be extinguished. [After such notice is published, and] During the period
485 commencing upon the mailing of the notice required pursuant to
486 subsection (a) of this section to the taxpayer and each mortgage,
487 lienholder and other encumbrancer and ending not later than six
488 months after the date of the sale or within sixty days if the property was
489 abandoned or meets other conditions established by ordinance adopted
490 by the legislative body of the municipality, if the delinquent taxpayer,
491 mortgagee, lienholder or other encumbrancer whose interest in the
492 property will be affected by such sale, pays to the collector, the amount
493 of taxes, interest and charges which were due and owing at the time of
494 the sale together with interest on the total purchase price paid by the
495 purchaser at the rate of [eighteen per cent per annum] one and one-half
496 per cent for each month or fraction thereof from the date of such sale
497 plus any taxes and debts owed to the municipality that were not
498 recovered by the sale and any additional charges under section 12-140,
499 such deed, executed pursuant to subsection (e) of this section, shall be
500 delivered to the collector by the town clerk for cancellation and the
501 collector shall provide a certificate of satisfaction to the person paying
502 the money who, if not the person whose primary duty it was to pay the
503 tax or taxes, shall have a claim against the person whose primary duty

504 it was to pay such tax or taxes for the amount so paid, and may add the
505 same with the equivalent precedence, rate of interest and priority as the
506 tax paid over other nongovernmental encumbrances but without
507 precedence or priority over any state or municipal tax lien or any tax
508 that was not yet due and payable when notice of the levy was first
509 published to any claim for which he has security upon the property sold,
510 provided the certificate of satisfaction is recorded on the land records
511 but the interests of other persons in the property shall not be affected.
512 Within ten days of receipt of such amounts in redemption of the levied
513 property, the collector shall notify the purchaser by certified mail, return
514 receipt requested, that the property has been redeemed and shall tender
515 such payment, together with the amount held pursuant to
516 subparagraph (A) of subdivision (1) of subsection (i) of this section, if
517 any, to the purchaser. If the purchase money and interest are not paid
518 within such redemption period, the deed shall be recorded and have full
519 effect.

520 (g) During the redemption period, the purchaser or the municipality
521 shall have a sufficient insurable interest in buildings and improvements
522 upon such property to insure them against fire and other risk of physical
523 loss, and may petition the Superior Court for the appointment of a
524 receiver or for other equitable relief if there shall be imminent danger of
525 damage or destruction thereto or imminent danger of injury to persons
526 or to other property resulting from conditions thereon or on adjoining
527 properties. The purchaser or the municipality shall not be liable to any
528 person, or subjected to forfeiture of their interest, solely by reason of
529 acquisition by the person of the tax deed, for any condition existing or
530 occurrence upon such property or adjoining public sidewalks and
531 streets, or for any failure to act to remedy or investigate any such
532 condition or occurrence during such redemption period. The expenses
533 of any receiver appointed on the application of such purchaser or
534 municipality in excess of any rents or profits paid to the receiver, all
535 taxes and debts owed to the municipality that were not recovered by the
536 sale, and any additional charges under section 12-140 shall be added to

537 the amount of the purchase money and interest required to be paid by
538 any person to the purchaser or municipality for the collector's deed and
539 paid to the party that incurred such expenses.

540 (h) Any municipality holding a lien for unpaid taxes on real estate,
541 other than the municipality conducting the sale, may purchase all of
542 such property at a tax sale.

543 (i) (1) If the sale realizes an amount in excess of the amount needed
544 to pay all delinquent taxes, interest, penalties, fees, and costs, the
545 amount of the excess shall be held in an interest-bearing escrow account
546 separate from all other accounts of the municipality. Any interest earned
547 from such escrow account shall be the property of the municipality. (A)
548 If the property is redeemed prior to the expiration of the redemption
549 period, the amount held in escrow shall, within ten days of the tax
550 collector receiving notice of redemption, be turned over to the
551 purchaser. (B) If the property is not redeemed in the redemption period,
552 the amount held in escrow may be used to pay the delinquent taxes,
553 interest, penalties, fees and costs on the same or any other property of
554 the taxpayer, including personal property and motor vehicles. In the
555 case of subparagraph (B) of this subdivision, the tax collector shall,
556 within ten days of the expiration of the redemption period, pay to the
557 clerk of the court for the judicial district in which the property is located
558 the amount held in escrow remaining after paying the delinquent taxes,
559 interest, fees, penalties and costs owed by the taxpayer to the
560 municipality. The tax collector shall, within five days of the payment,
561 provide notice to the delinquent taxpayer, any mortgagee, lienholder,
562 or other encumbrancer of record whose interest in such property is
563 choate and is affected by the sale, by certified mail, return receipt
564 requested of the name and address of the court to which the moneys
565 were paid, the person's right to file an application with the court for
566 return of said money, and the amount of money paid to the court.

567 (2) If the tax collector pays to the court any moneys pursuant to
568 subparagraph (B) of subdivision (1) of this subsection, the delinquent

569 taxpayer, any mortgagee, lienholder or other encumbrancer whose
570 interest in such property is choate and is affected by the sale may, within
571 ninety days of the date the tax collector paid the moneys to the court,
572 file an application with the court for return of the proceeds. Any person
573 may make an application for payment of moneys deposited in court as
574 provided for in this subsection to the superior court for the judicial
575 district in which the property that is the subject of the proceedings
576 referred to is located, or if said court is not in session to any judge
577 thereof, for a determination of the equity of the parties having an
578 interest in such moneys. Notice of such application shall be served in
579 the same manner as to commence a civil action on all persons having an
580 interest of record in such property on the date the collector's deed is
581 recorded, provided neither the purchaser nor the municipality shall be
582 a party to such action without such purchaser's or municipality's
583 consent, except that no such service shall be required if the person
584 making the application is the only person having such an interest. The
585 court or judge upon such motion or upon its own motion may appoint
586 a state referee to hear the facts and to make a determination of the equity
587 of the parties in such moneys. Such referee, after providing at least ten
588 days' notice to the parties interested of the time and place of hearing,
589 shall hear the applicant and any parties interested, take such testimonies
590 as such referee deems material and determine the equities of the parties
591 having a record interest in such moneys and immediately report to the
592 court or judge. The report shall contain a detailed statement of findings
593 by the referee, sufficient to enable the court to determine the
594 considerations upon which the referee based his conclusions. The report
595 may be rejected for any irregular or improper conduct in the
596 performance of the duties of such referee. If the report is rejected, the
597 court or judge shall appoint another referee to make such determination
598 and report. If the report is accepted, such determination of the equities
599 shall be conclusive upon all parties given notice of such hearing, subject
600 to appeal to the Appellate Court. If no appeal to the Appellate Court is
601 filed within the time allowed by law, or if one is filed and the
602 proceedings have terminated in a final judgment determining the

603 amount due to each party, the clerk shall send a certified copy of the
604 statement of compensation and of the judgment to the prevailing party
605 or parties, as the case may be, which shall, upon receipt thereof, pay
606 such parties the amount due them as compensation.

607 (3) If no application is filed with the court, any moneys held by the
608 court shall escheat to the state pursuant to the provisions of part III of
609 chapter 32.

610 Sec. 16. Section 12-159b of the general statutes is repealed and the
611 following is substituted in lieu thereof (*Effective July 1, 2025*):

612 No action alleging the invalidity of a collector's deed, substantially,
613 in the form provided in section 12-158, on any grounds other than fraud,
614 shall be brought by any person except within one year from the date the
615 collector's deed was recorded. Unless a lis pendens is recorded within
616 such time, and except as provided in any judgment in such action, the
617 subject property's title shall be fully marketable and insurable for all
618 purposes.

619 Sec. 17. Section 12-166 of the general statutes is repealed and the
620 following is substituted in lieu thereof (*Effective July 1, 2025*):

621 Unless the context otherwise requires, "tax", wherever used in this
622 section, includes each property tax and each installment and part
623 thereof due to a municipality, as such tax may have been increased by
624 interest, penalties, fees and charges, including collection fees of a
625 collection agency and attorneys' fees, provided such attorneys' fees shall
626 be limited to those ordered by the court in any court action or
627 proceeding brought by the municipality to recover such tax. Each
628 collector of taxes of each municipality may collect any tax at any time by
629 authority of any present or future legislation providing for the collection
630 of any tax and said collector may [photostat] copy the receipted bills of
631 such collected taxes. Each collector of taxes of each municipality shall,
632 within a reasonable period after each unpaid tax, or the first installment
633 thereof in case installment payments have been authorized, has become

634 due and payable, exclusive of each lawful abatement, exclusive of each
635 lawful deduction because of a correction which has been made under
636 the provisions of any legislation providing for corrections of taxes,
637 exclusive of each uncollectible tax which has been lawfully transferred
638 to the suspense tax book under the provisions of section 12-165,
639 exclusive of each uncollectible tax removed under the provisions of
640 section 12-164 and exclusive of each uncollectible tax removed from the
641 rate bills under the provisions of section 12-195, proceed to collect such
642 tax as it has been increased by interest, penalties, fees and charges and
643 shall, when collection has been made, pay the same, together with all
644 interest, penalties, fees and charges, to the treasurer of the municipality
645 served by him.

646 Sec. 18. Subsection (c) of section 12-169a of the general statutes is
647 repealed and the following is substituted in lieu thereof (*Effective July 1,*
648 *2025*):

649 (c) A municipality may redesign and designate a place on [its
650 municipal motor vehicle] any property tax bill for taxpayers to check off
651 amounts to donate to the local scholarship fund. The redesign of such
652 tax bill shall be done so as to allow a taxpayer to voluntarily check off
653 and donate an amount of [at least one dollar] such taxpayer's choosing.
654 The donated amount shall not reduce the tax liability but shall be in
655 addition to the amount otherwise due and payable. The redesign of the
656 [motor vehicle] property tax bill shall be approved by the Office of
657 Policy and Management prior to its use. The municipality may include
658 an insert with its [motor vehicle] property tax bills [which] that explains
659 the scholarship fund and the check-off provision to the taxpayer. The
660 town treasurer shall deposit all moneys collected as a result of the check-
661 off in the fund and the treasurer may accept donations from other
662 sources for purposes of the fund.

663 Sec. 19. Subsection (a) of section 12-173 of the general statutes is
664 repealed and the following is substituted in lieu thereof (*Effective July 1,*
665 *2025*):

666 (a) The collector of each municipality, by pursuing the method
667 authorized by either section 12-174 or 12-175, as amended by this act,
668 [may] shall continue any tax lien existing against any item of real estate
669 to secure the payment of the tax assessed by such municipality thereon
670 or of any obligation to make a payment in lieu of any such tax, as defined
671 in section 12-171, as such tax has been increased by legal interest, fees
672 and charges, by making out and filing, within the time limited by section
673 12-174 or 12-175, as amended by this act, in the office of the town clerk
674 of the town wherein such real estate is situated, a certificate containing
675 the following information: (1) The name of the person against whom
676 such tax appears in the rate bill; (2) a description of such real estate; (3)
677 the principal of such tax due thereon, the amount of which, with
678 interest, if any, and fees and other charges, is secured by such lien; (4)
679 the date or dates when the principal of such tax became due; and (5) a
680 statement giving notice of his intention to file a lien pursuant to sections
681 12-172 and 49-73a to 49-73i, inclusive, against the proceeds of any policy
682 of insurance providing coverage for loss or damage caused by fire, if a
683 loss or damage has occurred. The town clerk shall record such certificate
684 in the land records. Any tax lien so continued, when the tax has been
685 paid with interest, fees and charges as provided by law, shall be
686 discharged by a certificate of the then collector of taxes. Such certificate
687 of release shall be delivered by such collector to the town clerk, who
688 shall record it in the land records.

689 Sec. 20. Section 12-175 of the general statutes is repealed and the
690 following is substituted in lieu thereof (*Effective July 1, 2025*):

691 In addition to the method of procuring the continuance of the lien
692 provided in section 12-174, the tax collector of any municipality [may]
693 shall continue any tax lien upon any item of real estate by making out a
694 certificate containing the information required by the provisions of
695 section 12-173, as amended by this act. Each certificate [authorized]
696 required by the provisions of this section shall be filed in the office of
697 the town clerk of the town in which such real estate is situated not later
698 than two years after the first installment of the tax, or the whole tax in

699 case installment payments are not authorized, has become due, and the
700 town clerk shall record such certificate in the land records of such town,
701 provided the tax collector shall notify the owner of such real estate of
702 the intent to file a lien by mail not later than fifteen days prior to the
703 filing of such lien. Failure to notify such owner shall not affect the
704 validity of the lien. Each such tax, as it may have been increased by
705 interest, fees and charges provided for by law, shall remain a lien upon
706 such real estate from the date of the filing of such certificate; and any tax
707 lien so continued, when the amount due has been paid, may be
708 discharged by a certificate of the then tax collector recorded in such land
709 records; but any tax lien upon private property which has been recorded
710 in the land records of any town for more than fifteen years from the due
711 date of the tax shall be invalid, and such property shall be free from the
712 encumbrance of such lien, unless an action of foreclosure has been
713 commenced during such period of fifteen years and a notice of lis
714 pendens filed for record, and the tax collector shall, if no such notice has
715 been filed, upon the request of any interested person, discharge such
716 lien of record by filing a discharge of lien in the office of the town clerk,
717 and the town clerk shall record a discharge of lien in the land records.

718 Sec. 21. Section 12-177 of the general statutes is repealed and the
719 following is substituted in lieu thereof (*Effective July 1, 2025*):

720 Any [town having a population of more than one hundred thousand
721 as shown by the last United States census and any municipality
722 coterminous with or within any such town] municipality may enact an
723 ordinance, specifying the manner by which certificates continuing tax
724 liens shall, without copying and after binding, be incorporated into the
725 land records of such [town] municipality, provided, directly after each
726 certificate of continuance of a tax lien, a vacant space shall be left for the
727 release, in due course, of such tax lien. Such ordinance may specify the
728 forms of certificates of continuance and of release of tax liens, the
729 number of such certificates of continuance and of release to appear on
730 each page and the form, method and time of binding of such pages into
731 one or more tax lien books for the land records of such town. Any action

732 so taken may be amended, rescinded or otherwise altered at any time
733 by the enactment of a supplementary ordinance. Each such ordinance
734 shall be a matter of public record and shall not be applicable until thirty
735 days from the date of its enactment. The tax collector or other agency
736 authorized by law of any [town or] municipality proceeding under this
737 section shall continue tax liens by certificate in the manner and form
738 prescribed by the latest applicable ordinance and shall within the time
739 limited by law, file such certificates with the proper [town] municipal
740 clerk. The [town] municipal clerk shall forthwith index such certificates
741 in the index records of his office and shall, if such original certificates
742 are not already bound, bind them into one or more volumes, which shall
743 constitute a part of the land records in his office. While such certificates
744 are being so bound, the reference to any such tax lien in the index
745 records of the office of the [town] municipal clerk shall constitute a
746 sufficient notice to all parties as to the existence and priority of such lien.
747 Such tax collector or other agency authorized by law shall make out a
748 certificate releasing any such tax lien when the total amount represented
749 by such lien has been paid or otherwise legally disposed of. Each such
750 certificate of release shall be filed with the [town] municipal clerk, who
751 shall record such release in the space provided therefor directly after the
752 applicable certificate of continuance. All such certificates of release shall
753 be preserved by the [town] municipal clerk. Except as provided in this
754 section, all provisions of the statutes and of relevant special acts relating
755 to tax liens shall continue to apply to all [towns and] municipalities.

756 Sec. 22. Section 12-195d of the general statutes is repealed and the
757 following is substituted in lieu thereof (*Effective July 1, 2025*):

758 The lien shall be effective for a period of fifteen years from the date
759 of filing unless discharged as provided in section 12-195g. A notice of
760 tax lien shall not be effective if filed more than two years from the date
761 [of assessment for] the taxes [claimed to be] were due.

762 Sec. 23. Subdivision (4) of subsection (e) of section 21-80 of the general
763 statutes is repealed and the following is substituted in lieu thereof

764 (Effective July 1, 2025):

765 (4) At the hearing on the petition, the court shall determine whether
766 all the requirements of subdivisions (1), (2) and (3) of this subsection
767 have been satisfied and, if they have, shall also determine whether the
768 home has been abandoned. If such requirements have been satisfied and
769 such home has been abandoned, the court shall order the owner of the
770 mobile manufactured home park to conduct a public sale of the home.
771 Nothing in this section shall preclude the court from deferring the entry
772 of an order requiring sale and from issuing other appropriate orders, if
773 the court finds that, within a reasonable period of time, the owner of the
774 mobile manufactured home will remove the home from the lot or
775 dispose of the home by sale or will make other appropriate
776 arrangements with the park owner. The order directing sale shall
777 require notice which includes a conspicuous statement that the sale will
778 extinguish all previous ownership and lien rights, except municipal tax
779 liens. Notice shall be given by certified or registered mail, return receipt
780 requested, to all persons entitled to notice of the petition. Notice shall
781 also be posted conspicuously at the entrance of the home and shall be
782 advertised at least three times in the real estate section of a daily paper
783 with general circulation in the area where the park is situated. Any
784 person, including a lienholder or the owner of the mobile manufactured
785 home park, may bid at the sale. The proceeds of such sale shall be
786 applied first to the costs of the sale and then to the payment of
787 lienholders in the order of the priority of their liens. If proceeds remain
788 thereafter they shall be paid over to the owner of the mobile
789 manufactured home. Upon conclusion of the sale, the park owner shall
790 file an affidavit with the court setting forth the nature of its compliance
791 with the court's order of sale. The court, upon finding compliance with
792 its order, shall issue a conveyance of title and release of liens, if any, to
793 the purchaser for filing in the land records, which shall constitute good
794 title to the home subject to any outstanding municipal tax liens and the
795 provisions of section 21-67a, and no execution shall issue on the original
796 summary process action.

797 Sec. 24. Section 52-483 of the general statutes is repealed and the
 798 following is substituted in lieu thereof (*Effective July 1, 2025*):

799 When any temporary injunction is granted to restrain a sale on
 800 execution or tax warrant, the injunction order may direct the levying
 801 officer to adjourn the sale in such manner and for such time as the order
 802 may prescribe. If no such direction is given, such officer nevertheless
 803 may adjourn the sale, from time to time or for an indefinite time, while
 804 the injunction remains in force; and, while such sale is so adjourned, the
 805 lien created by the levy shall remain in force.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025</i>	7-254(a)
Sec. 2	<i>October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025</i>	7-258(a)
Sec. 3	<i>July 1, 2025</i>	12-41(c)
Sec. 4	<i>July 1, 2025</i>	12-93a(b)
Sec. 5	<i>July 1, 2025</i>	12-117a(a)(1)
Sec. 6	<i>July 1, 2025</i>	12-126
Sec. 7	<i>July 1, 2025</i>	12-127
Sec. 8	<i>July 1, 2025</i>	12-128
Sec. 9	<i>July 1, 2025</i>	12-129
Sec. 10	<i>July 1, 2025</i>	12-144
Sec. 11	<i>July 1, 2025</i>	12-145
Sec. 12	<i>July 1, 2025</i>	12-146
Sec. 13	<i>July 1, 2025</i>	12-146a
Sec. 14	<i>July 1, 2025</i>	12-155(a)
Sec. 15	<i>July 1, 2025</i>	12-157
Sec. 16	<i>July 1, 2025</i>	12-159b
Sec. 17	<i>July 1, 2025</i>	12-166
Sec. 18	<i>July 1, 2025</i>	12-169a(c)
Sec. 19	<i>July 1, 2025</i>	12-173(a)

Sec. 20	<i>July 1, 2025</i>	12-175
Sec. 21	<i>July 1, 2025</i>	12-177
Sec. 22	<i>July 1, 2025</i>	12-195d
Sec. 23	<i>July 1, 2025</i>	21-80(e)(4)
Sec. 24	<i>July 1, 2025</i>	52-483

Statement of Purpose:

To (1) authorize water pollution control authorities to set alternative payment deadlines, (2) require disclosure of commercial or financial information in declarations of personal property to municipal officers upon request, (3) specify that a municipality may withhold and offset a tax refund against a taxpayer's delinquencies, (4) specify that pending assessment appeals shall not suspend a municipality's authority to file a lien continuance certificate, (5) increase from five dollars to twenty dollars the amount of a tax overpayment a municipality may retain, (6) increase from one hundred dollars to five hundred dollars the maximum amount of a tax bill that is billable in a single installment, (7) authorize tax collectors to give notice to pay taxes in any newspaper having general circulation in a municipality, (8) require municipalities to waive all or a portion of interest due on a delinquent tax payment upon the demonstration of the taxpayer that such payment was stolen, (9) require municipalities and district health departments to decline to issue certain licenses to businesses that are tax-delinquent, (10) specify that written demand for payment of certain municipal taxes and charges addressed to one person responsible for such payment shall serve as notice to all persons responsible for such payment, (11) specify that notice of a tax warrant on real estate sent to a deceased owner's estate or fiduciary shall be adequate notice to such decedent's heirs, devisees, representatives and other claimants, (12) specify that a tax sale may be adjourned to a time to be determined at a later date, (13) permit redemption of tax delinquent real property after receipt of notice of a tax warrant on such property, (14) specify that an applicant for payment of tax sale overages need not serve notice of such application on persons having an interest of record in the property if there are no such persons other than the applicant, (15) specify when a property that was the subject of a tax sale shall have a marketable and insurable title, (16) authorize municipalities to designate a place on any property tax bill for taxpayers to donate any amount to a local scholarship fund, (17) make the recording of lien continuance certificates by municipal tax collectors mandatory rather than optional, (18) specify that any municipality may

enact an ordinance specifying the manner by which certificates continuing tax liens are incorporated into land records, (19) specify that notice of a tax lien shall not be effective if filed more than two years from the date such taxes were due, rather than two years from the date of assessment, (20) specify that the sale of an abandoned mobile home shall extinguish previous ownership and lien rights, except municipal tax liens, and (21) make minor and technical changes to statutes relating to municipal tax collection.

[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.]