

House of Representatives, April 14, 1998. The Committee on Finance, Revenue and Bonding reported through REP. SCHIESSL, 60th DIST., Chairman of the Committee on the part of the House, that the substitute bill ought to pass.

AN ACT EXPANDING THE PROPERTY TAX ABATEMENT ON AMBULANCES TO INCLUDE RETROFITTED HANDICAPPED VEHICLES.

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

1 Section 1. Section 12-81c of the general
2 statutes is repealed and the following is
3 substituted in lieu thereof:

4 The legislative body of any municipality may,
5 by ordinance, exempt from personal property
6 taxation (1) any ambulance-type motor vehicle
7 which is used exclusively for the purpose of
8 transporting any medically incapacitated
9 individual, except any such vehicle used to
10 transport any such individual for profit, [and]
11 (2) any property owned by a nonprofit ambulance
12 company AND (3) PROVIDED THE LEGISLATIVE BODY OF
13 THE MUNICIPALITY ADOPTS A DEFINITION OF SUCH
14 VEHICLE, ANY RETROFITTED HANDICAPPED VEHICLE OWNED
15 BY A HANDICAPPED PERSON.

16 Sec. 2. This act shall take effect from its
17 passage and shall be applicable to assessment
18 years of municipalities commencing on or after
19 October 1, 1998.

20 FIN COMMITTEE VOTE: YEA 42 NAY 0 JFS

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"THE FOLLOWING FISCAL IMPACT STATEMENT AND BILL ANALYSIS ARE PREPARED FOR THE BENEFIT OF MEMBERS OF THE GENERAL ASSEMBLY, SOLELY FOR PURPOSES OF INFORMATION, SUMMARIZATION AND EXPLANATION AND DO NOT REPRESENT THE INTENT OF THE GENERAL ASSEMBLY OR EITHER HOUSE THEREOF FOR ANY PURPOSE."

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FISCAL IMPACT STATEMENT - BILL NUMBER sHB 5670

STATE IMPACT	None
MUNICIPAL IMPACT	Grand List Reduction, see explanation below
STATE AGENCY(S)	None

EXPLANATION OF ESTIMATES:

MUNICIPAL IMPACT: Some towns are currently exempting such vehicles by classifying them as ambulance-type vehicles. There is a Grand List reduction for towns choosing to adopt this exemption based on the language in this bill.

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OFA BILL ANALYSIS

sHB 5670

AN ACT EXPANDING THE PROPERTY TAX ABATEMENT ON AMBULANCES TO INCLUDE RETROFITTED HANDICAPPED VEHICLES

SUMMARY: The bill permits towns to exempt retrofitted vehicles owned by handicapped persons from the Local Property Tax, by including them in the optional exemption for ambulances and ambulance-type motor vehicles.

EFFECTIVE DATE: Upon passage and applicable to assessment years beginning on or after 10/1/88.

COMMITTEE ACTION

Finance, Revenue and Bonding Committee

Joint Favorable Substitute
Yea 42 Nay 0