



## OFFICE OF THE FIRST SELECTMAN

**Michael R. Criss**  
**First Selectman, Town of Harwinton**

### ***REVENUE, FINANCE & BONDING COMMITTEE***

April 20, 2021

Good Afternoon, my name is Michael R. Criss, I am the First Selectman for the Town of Harwinton and I am submitting testimony regarding S.B. 1105 "An Act Eliminating the Property Tax on Certain Motor Vehicles and Adjusting the Uniform Property Assessment Rate".

#### **S.B. 1105 "An Act Eliminating the Property Tax on Certain Motor Vehicles and Adjusting the Uniform Property Assessment Rate".**

Thank you for the opportunity to comment and submit testimony on proposed S.B. 1105 "An Act Eliminating the Property Tax on Certain Motor Vehicles and Adjusting the Uniform Property Assessment Rate." The Town of Harwinton is in opposition of S.B. 1105. Although the bill on the surface appears to try to save money for middle- and low-income families, using common sense and rationale in reading the bill, the picture becomes clear that this bill becomes nothing more than a tax shift that will devastate the very families it is supposedly designed for and intended to help.

As First Selectman for the Town of Harwinton, I have been working diligently to improve the efficiency of local government and being more responsive to our residents and local businesses. Unfortunately, like many towns, we continue to struggle to find ways to reduce municipal spending to address concerns with declining revenues, limited tax base, numerous unfunded mandates, decline in state aid, and other political leveraging that continues to punish middle - class and lower-class families.

By eliminating the motor vehicle tax and using a 100% assessed value of real property, which is one of the most regressive taxes in the country, you are simply causing a tax shift. The tax shift is very simple to understand. For example, renters that only pay motor vehicle tax and not real property tax, may realize an initial savings by not paying motor vehicle tax, however, will directly feel the tax burden when their rents are increased to cover the increase in property taxes. Further, renters without cars that use public transportation will now have increased rents for the same reasons and pay a tax that they never paid before directly preventing the renters to survive which will directly affect families already struggling with the burden of excessive state spending.

## **TOWN OF HARWINTON**

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Here is an example: A house assessed at 70% value of \$115,140 would be \$80,600 plus their used car is currently paying \$2,378.57 at a mill rate of 28.0 in Harwinton. With this new proposed bill at 100%, the house is now at an assessed value of \$115,140, plus a used car will be paying \$667.12 more (at a mill rate of 28.0) than before and will be directly affecting families that are trying to hold onto their homes and causing landlords to shift the cost to renters.

I urge lawmakers to oppose the elimination of the car tax. It is time to help the residents of Connecticut and not crush them. If you truly want to help residents, three effective ways would be to: 1) eliminate the income tax, 2) eliminate the pass-through entity tax and, 3) more importantly cut spending.

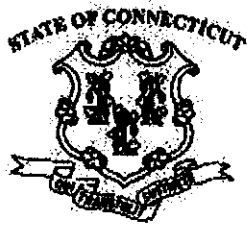
We have a limited tax base with an aging community. The state can no longer balance its budget on the backs of its residents.

Thank you for allowing me to submit testimony in opposition to S.B. 1105 on behalf of the Town of Harwinton. If you have any further questions, please feel free to contact me at any time.

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## TOWN OF HARWINTON

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General Assembly

January Session, 2021

**Raised Bill No. 1105**

LCO No. 6697



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
(FIN)

**AN ACT ELIMINATING THE PROPERTY TAX ON CERTAIN MOTOR VEHICLES AND ADJUSTING THE UNIFORM PROPERTY ASSESSMENT RATE.**

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

1 Section 1. Section 12-71 of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective October 1, 2021, and*  
3 *applicable to assessment years commencing on or after October 1, 2021*):

4 (a) All goods, chattels and effects or any interest therein, including  
5 any interest in a leasehold improvement classified as other than real  
6 property and excluding motor vehicles, as defined in section 14-1,  
7 except as provided in section 3 of this act, belonging to any person who  
8 is a resident in this state, shall be listed for purposes of property tax in  
9 the town where such person resides, subject to the provisions of sections  
10 12-41, as amended by this act, 12-43 and 12-59. Any such property  
11 belonging to any nonresident shall be listed for purposes of property tax  
12 as provided in section 12-43. [Motor] Rental motor vehicles, if subject to  
13 property tax pursuant to section 3 of this act, and snowmobiles shall be  
14 listed for purposes of the property tax in accordance with subsection (f)

15 of this section.

16 (b) Except as otherwise provided by the general statutes, property  
17 subject to this section shall be valued at the same percentage of its then  
18 actual valuation as the assessors have determined with respect to the  
19 listing of real estate for the same year, except that any rental motor  
20 vehicle subject to property tax pursuant to section 3 of this act, that is an  
21 antique, rare or special interest motor vehicle, as defined in section 14-  
22 1, shall be assessed at a value of not more than five hundred dollars. The  
23 owner of such antique, rare or special interest motor vehicle may be  
24 required by the assessors to provide reasonable documentation that  
25 such motor vehicle is an antique, rare or special interest motor vehicle,  
26 provided any motor vehicle for which special number plates have been  
27 issued pursuant to section 14-20 shall not be required to provide any  
28 such documentation. The provisions of this section shall not include  
29 money or property actually invested in merchandise or manufacturing  
30 carried on out of this state or machinery or equipment which would be  
31 eligible for exemption under subdivision (72) of section 12-81 once  
32 installed and which cannot begin or which has not begun  
33 manufacturing, processing or fabricating; or which is being used for  
34 research and development, including experimental or laboratory  
35 research and development, design or engineering directly related to  
36 manufacturing or being used for the significant servicing, overhauling  
37 or rebuilding of machinery and equipment for industrial use or the  
38 significant overhauling or rebuilding of other products on a factory  
39 basis or being used for measuring or testing or metal finishing or in the  
40 production of motion pictures, video and sound recordings.

41 (c) Upon payment of the property tax assessed with respect to any  
42 property referred to in this section, owned by a resident or nonresident  
43 of this state, which is currently used or intended for use in relation to  
44 construction, building, grading, paving or similar projects, including,  
45 but not limited to, rental motor vehicles subject to property tax pursuant  
46 to section 3 of this act, bulldozers, tractors and any trailer-type vehicle,  
47 excluding any such equipment weighing less than five hundred pounds,  
48 and excluding any such motor vehicle subject to registration pursuant

49 to chapter 246 or exempt from such registration by section 14-34, the  
50 town in which such equipment is taxed shall issue, at the time of such  
51 payment, for display on a conspicuous surface of each such item of  
52 equipment for which such tax has been paid, a validation decal or  
53 sticker, identifiable as to the year of issue, which will be presumptive  
54 evidence that such tax has been paid in the appropriate town of the state.

55 (d) (1) Personal property subject to taxation under this chapter shall  
56 not include computer software, except when the cost thereof is included,  
57 without being separately stated, in the cost of computer hardware.  
58 "Computer software" shall include any program or routine used to  
59 cause a computer to perform a specific task or set of tasks, including  
60 without limitation, operational and applicational programs and all  
61 documentation related thereto.

62 (2) The provisions of subdivision (1) of this subsection shall be  
63 applicable (A) to the assessment year commencing October 1, 1988, and  
64 each assessment year thereafter, and (B) to any assessment of computer  
65 software made after September 30, 1988, for any assessment year  
66 commencing before October 1, 1988.

67 (3) Nothing contained in this subsection shall create any implication  
68 related to liability for property tax with respect to computer software  
69 prior to July 1, 1989.

70 (4) A certificate of correction in accordance with section 12-57 shall  
71 not be issued with respect to any property described in subdivision (1)  
72 of this subsection for any assessment year commencing prior to October  
73 1, 1989.

74 (e) For assessment years commencing on or after October 1, 1992,  
75 each municipality shall exempt aircraft, as defined in section 15-34, from  
76 the provisions of this chapter.

77 (f) (1) Property subject to taxation under this chapter shall include  
78 each registered and unregistered rental motor vehicle subject to  
79 property tax pursuant to section 3 of this act, and snowmobile that, in

80 the normal course of operation, most frequently leaves from and returns  
81 to or remains in a town in this state, and any other such motor vehicle  
82 or snowmobile located in a town in this state, which motor vehicle or  
83 snowmobile is not used or is not capable of being used.

84 (2) Any rental motor vehicle subject to property tax pursuant to  
85 section 3 of this act, or snowmobile registered in this state subject to  
86 taxation in accordance with the provisions of this subsection shall be set  
87 in the list of the town where such vehicle in the normal course of  
88 operation most frequently leaves from and returns to or in which it  
89 remains. It shall be presumed that any such motor vehicle or  
90 snowmobile most frequently leaves from and returns to or remains in  
91 the town in which the owner of such motor vehicle or snowmobile  
92 resides, unless a provision of this subsection otherwise expressly  
93 provides. As used in this subsection, ["the town in which the owner of  
94 such vehicle resides"] "the town in which the owner of such motor  
95 vehicle or snowmobile resides" means the town in this state where (A)  
96 the owner, if an individual, has established a legal residence consisting  
97 of a true, fixed and permanent home to which such individual intends  
98 to return after any absence, or (B) the owner, if a company, corporation,  
99 limited liability company, partnership, firm or any other type of public  
100 or private organization, association or society, has an established site for  
101 conducting the purposes for which it was created. In the event such an  
102 entity resides in more than one town in this state, it shall be subject to  
103 taxation by each such town with respect to any registered or  
104 unregistered rental motor vehicle subject to property tax pursuant to  
105 section 3 of this act or snowmobile that most frequently leaves from and  
106 returns to or remains in such town.

107 [(3) Any motor vehicle owned by a nonresident of this state shall be  
108 set in the list of the town where such vehicle in the normal course of  
109 operation most frequently leaves from and returns to or in which it  
110 remains. If such vehicle in the normal course of operation most  
111 frequently leaves from and returns to or remains in more than one town,  
112 it shall be set in the list of the town in which such vehicle is located for  
113 the three or more months preceding the assessment day in any year,

114 except that, if such vehicle is located in more than one town for three or  
115 more months preceding the assessment day in any year, it shall be set in  
116 the list of the town where it is located for the three months or more in  
117 such year nearest to such assessment day. In the event a motor vehicle  
118 owned by a nonresident is not located in any town for three or more of  
119 the months preceding the assessment day in any year, such vehicle shall  
120 be set in the list of the town where such vehicle is located on such  
121 assessment day.

122 (4) Notwithstanding any provision of subdivision (2) of this  
123 subsection: (A) Any registered motor vehicle that is assigned to an  
124 employee of the owner of such vehicle for the exclusive use of such  
125 employee and which, in the normal course of operation most frequently  
126 leaves from and returns to or remains in such employee's town of  
127 residence, shall be set in the list of the town where such employee  
128 resides; (B) any registered motor vehicle that is being operated,  
129 pursuant to a lease, by a person other than the owner of such vehicle, or  
130 such owner's employee, shall be set in the list of the town where the  
131 person who is operating such vehicle pursuant to said lease resides; (C)  
132 any registered motor vehicle designed or used for recreational  
133 purposes, including, but not limited to, a camp trailer, camper or motor  
134 home, shall be set in the list of the town such vehicle, in the normal  
135 course of its operation for camping, travel or recreational purposes in  
136 this state, most frequently leaves from and returns to or the town in  
137 which it remains. If such a vehicle is not used in this state in its normal  
138 course of operation for camping, travel or recreational purposes, such  
139 vehicle shall be set in the list of the town in this state in which the owner  
140 of such vehicle resides; and (D) any registered motor vehicle that is used  
141 or intended for use for the purposes of construction, building, grading,  
142 paving or similar projects, or to facilitate any such project, shall be set in  
143 the list of the town in which such project is situated if such vehicle is  
144 located in said town for the three or more months preceding the  
145 assessment day in any year, provided (i) if such vehicle is located in  
146 more than one town in this state for three or more months preceding the  
147 assessment day in any year, such vehicle shall be set in the list of the

148 town where it is located for the three months or more in such year  
149 nearest to such assessment day, and (ii) if such vehicle is not located in  
150 any town for three or more of the months preceding the assessment day  
151 in any year, such vehicle shall be set in the list of the town where such  
152 vehicle is located on such assessment day.

153 (5) The owner of a motor vehicle subject to taxation in accordance  
154 with the provisions of subdivision (4) of this subsection in a town other  
155 than the town in which such owner resides may register such vehicle in  
156 the town in which such vehicle is subject to taxation.]

157 [(6)] (3) Information concerning any rental motor vehicle subject to  
158 property tax pursuant to section 3 of this act or snowmobile subject to  
159 taxation in a town other than the town in which it is registered may be  
160 included on any declaration or report filed pursuant to section 12-41, as  
161 amended by this act, 12-43 or 12-57a, as amended by this act. If [a] such  
162 motor vehicle or snowmobile is registered in a town in which it is not  
163 subject to taxation, [pursuant to the provisions of subdivision (4) of this  
164 section,] the assessor of the town in which such motor vehicle or  
165 snowmobile is subject to taxation shall notify the assessor of the town in  
166 which such motor vehicle or snowmobile is registered of the name and  
167 address of the owner of such motor vehicle or snowmobile, the vehicle  
168 identification number or snowmobile registration number and the town  
169 in which such motor vehicle or snowmobile is subject to taxation. The  
170 assessor of the town in which [said] such motor vehicle or snowmobile  
171 is registered and the assessor of the town in which [said vehicle] such  
172 motor vehicle or snowmobile is subject to taxation shall cooperate in  
173 administering the provisions of this section concerning the listing of  
174 such motor vehicle or snowmobile for property tax purposes.

175 Sec. 2. Section 12-81 of the general statutes is amended by adding  
176 subdivision (80) as follows (*Effective October 1, 2021, and applicable to*  
177 *assessment years commencing on or after October 1, 2021*):

178 (NEW) (80) Motor vehicles, as defined in section 14-1, except as  
179 provided in section 3 of this act.



180       Sec. 3. (NEW) (*Effective from passage*) Any municipality may, by vote  
181 of its legislative body, or in a municipality where the legislative body is  
182 a town meeting, by vote of the board of selectmen, elect to continue to  
183 impose, on and after October 1, 2021, property tax on motor vehicles  
184 that are rented and are owned by a person, firm or corporation engaging  
185 in the business of renting motor vehicles in this state.

186       Sec. 4. Section 12-62a of the general statutes is repealed and the  
187 following is substituted in lieu thereof (*Effective October 1, 2021, and*  
188 *applicable to assessment years commencing on or after October 1, 2021*):

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

191       (b) Each such municipality shall assess all property for purposes of  
192 the local property tax at a uniform rate of [seventy] one hundred per  
193 cent of present true and actual value, as determined under section 12-  
194 63.

195       (c) Repealed by P.A. 96-171, S. 15, 16.

196       (d) Repealed by P.A. 96-171, S. 15, 16.

197       (e) Repealed by P.A. 06-148, S. 10 and P.A. 06-176, S. 4.

198       (f) Repealed by P.A. 06-148, S. 10 and P.A. 06-176, S. 4.

199       (g) Repealed by P.A. 83-465, S. 3, 4.

200       Sec. 5. (NEW) (*Effective October 1, 2021*) Any municipality may, by  
201 vote of its legislative body, or in a municipality where the legislative  
202 body is a town meeting, by vote of the board of selectmen, elect to  
203 moderate, over a period of up to five years, the shift of the tax burden  
204 resulting from the elimination of the property tax on motor vehicles and  
205 the increase in the uniform assessment rate under subsection (b) of  
206 section 12-62a of the general statutes, as amended by this act. The town  
207 assessor may utilize methods that he or she determines is appropriate  
208 and reasonable to accomplish the purpose of this section, including, but

209 not limited to, the implementation of annually decreasing surcharges on  
210 taxpayers that were previously subject to the property tax on motor  
211 vehicles and tax credits for residential property owners.

212 Sec. 6. Section 12-62r of the general statutes is amended by adding  
213 subsection (k) as follows (*Effective from passage*):

214 (NEW) (k) Notwithstanding the provisions of this section, the  
215 assessor in any municipality that adopted the property tax system under  
216 this section shall establish, for assessment years commencing on or after  
217 October 1, 2021, a rate of assessment for apartment and residential  
218 property proportional to the uniform rate set forth in subsection (b) of  
219 section 12-62a, as amended by this act.

220 Sec. 7. Section 12-115 of the general statutes is repealed and the  
221 following is substituted in lieu thereof (*Effective October 1, 2021, and*  
222 *applicable to assessment years commencing on or after October 1, 2021*):

223 The board of assessment appeals in any town or city may, within  
224 three months from the date prescribed by law for the completion of its  
225 duties, as set forth in section 12-111, add to the grand list of a town any  
226 taxable property [which] that has been omitted by the assessor or board  
227 of assessors or the board of assessment appeals, which shall reflect for  
228 each owner of such property, an assessment at [seventy] one hundred  
229 per cent of the present true and actual value of such owner's taxable  
230 property from the best information that it can obtain, and if the owner  
231 failed to file the declaration as prescribed by law, shall add thereto  
232 twenty-five per cent of such assessment. Such board of assessment  
233 appeals shall mail to such owner at the last-known address of the owner,  
234 postage paid, within one week after the completion of such  
235 supplemental additions to the grand list, a written or printed notice to  
236 appear before such board at a stated time and place and show cause why  
237 such property should not be added to such grand list. Any person  
238 aggrieved by the action of such board may, within two months from the  
239 time of such action, have the same right of appeal to the Superior Court  
240 as provided by section 12-117a. The authority designated by section

241 12-130 shall make and sign a rate bill for such supplemental additions  
242 to the grand list and a warrant with respect to such additions which  
243 shall be forwarded by the tax collector to such person, and such collector  
244 shall have the same powers for the collection of the tax based on such  
245 supplemental additions to such list as for the collection of other taxes.

246 Sec. 8. Section 15-101bb of the general statutes is repealed and the  
247 following is substituted in lieu thereof (*Effective October 1, 2021, and*  
248 *applicable to assessment years commencing on or after October 1, 2021*):

249 Property subject to taxation under this chapter shall be assessed by  
250 the assessor or board of assessors of the town in which it is located at  
251 [seventy] one hundred per cent of the fair market value as determined  
252 by a person certified by the state as a real estate appraiser, provided such  
253 appraiser is selected by a majority vote of the chief executive officers of  
254 the towns of East Granby, Suffield, Windsor and Windsor Locks. The  
255 services of the appraiser selected shall be paid for by the towns of East  
256 Granby, Suffield, Windsor and Windsor Locks in proportion to the  
257 percentages for each town set forth in section 15-101cc. Not later than  
258 August first in any assessment year, the appraiser shall provide to the  
259 assessor or board of assessors of each of the towns listed in said section  
260 and to the lessee of the property, the fair market value of the property  
261 subject to taxation under this chapter as of October first in such  
262 assessment year. The appraiser shall be responsible for making a  
263 determination of taxability or nontaxability of leasehold interests under  
264 this chapter. If any town or the lessee is aggrieved by the determination  
265 of the appraiser concerning (1) the taxability of real property under the  
266 provisions of this chapter, or (2) the valuation thereof, such town or the  
267 lessee may, within thirty days of the receipt of written notice of such  
268 determination, appeal to the superior court for the judicial district where  
269 such property is located. Such appeals shall be preferred cases, to be  
270 heard, unless cause appears to the contrary, at the first session, by the  
271 court.

272 Sec. 9. Section 4-66l of the general statutes, as amended by section 6  
273 of public act 21-3, is repealed and the following is substituted in lieu

274 thereof (*Effective October 1, 2021*):

275 (a) For the purposes of this section:

276 (1) "FY 15 mill rate" means the mill rate a municipality used during  
 277 the fiscal year ending June 30, 2015;

278 (2) "Mill rate" means, unless otherwise specified, the mill rate a  
 279 municipality uses to calculate tax bills for rental motor vehicles subject  
 280 to property tax pursuant to section 3 of this act;

281 (3) "Municipality" means any town, city, consolidated town and city  
 282 or consolidated town and borough. "Municipality" includes a district for  
 283 the purposes of [subdivision (1) of] subsection (d) of this section;

284 (4) "Municipal spending" means:

T1	Municipal	Municipal			
T2	spending for	spending for			
T3	the fiscal year	the fiscal year	-		
T4	prior to the	two years			
T5	current fiscal	prior to the			
T6	year	current year			
T7	<hr/>			X 100	=
T8	Municipal spending for the fiscal				Municipal
T9	year two years prior to the				spending;
T10	current year				

285 (5) "Per capita distribution" means:

T11	Municipal population				
T12				X Sales tax revenue	= Per capita distribution;
T13	<hr/>				
T14	Total state population				

286 (6) "Pro rata distribution" means:

T15 Municipal weighted  
mill rate

T16 calculation

T17 \_\_\_\_\_ X Sales tax revenue = Pro rata distribution;

T18 Sum of all municipal

T19 weighted mill rate

T20 calculations combined

287 (7) "Regional council of governments" means any such council  
288 organized under the provisions of sections 4-124i to 4-124p, inclusive;

289 (8) "Municipal population" means the number of persons in a  
290 municipality according to the most recent estimate of the Department of  
291 Public Health;

292 (9) "Total state population" means the number of persons in this state  
293 according to the most recent estimate published by the Department of  
294 Public Health;

295 (10) "Weighted mill rate" means a municipality's FY 15 mill rate  
296 divided by the average of all municipalities' FY 15 mill rate;

297 (11) "Weighted mill rate calculation" means per capita distribution  
298 multiplied by a municipality's weighted mill rate;

299 (12) "Sales tax revenue" means the moneys in the account remaining  
300 for distribution pursuant to subdivision [(7)] (6) of subsection (b) of this  
301 section;

302 (13) "District" means any district, as defined in section 7-324; and

303 (14) "Secretary" means the Secretary of the Office of Policy and

304 Management.

305 (b) There is established an account to be known as the "municipal  
306 revenue sharing account" which shall be a separate, nonlapsing account  
307 within the General Fund. The account shall contain any moneys  
308 required by law to be deposited in the account. The secretary shall set  
309 aside and ensure availability of moneys in the account in the following  
310 order of priority and shall transfer or disburse such moneys as follows:

311 [(1) Ten million dollars for the fiscal year ending June 30, 2016, shall  
312 be transferred not later than April fifteenth for the purposes of grants  
313 under section 10-262h;]

314 [(2)] (1) For the fiscal year ending June 30, 2018, and each fiscal year  
315 thereafter, moneys sufficient to make motor vehicle property tax grants  
316 payable to municipalities pursuant to subsection (c) of this section shall  
317 be expended not later than August first annually by the secretary;

318 [(3)] (2) For the fiscal year ending June 30, 2022, and each fiscal year  
319 thereafter, moneys sufficient to make the grants payable pursuant to  
320 subsection (d) of section 12-18b, as amended by [this act] public act 21-  
321 3, shall be expended by the secretary;

322 [(4)] (3) For the fiscal years ending June 30, 2018, and June 30, 2019,  
323 moneys sufficient to make the municipal revenue sharing grants  
324 payable to municipalities pursuant to [subdivision (2) of] subsection (d)  
325 of this section shall be expended not later than October thirty-first  
326 annually by the secretary;

327 [(5)] (4) For the fiscal year ending June 30, 2018, and each fiscal year  
328 thereafter, seven million dollars shall be expended for the purposes of  
329 the regional services grants pursuant to subsection (e) of this section to  
330 the regional councils of governments;

331 [(6)] (5) For the fiscal year ending June 30, 2018, and each fiscal year  
332 thereafter, moneys may be expended for the purpose of supplemental  
333 motor vehicle property tax grants pursuant to subsection (c) of this

334 section; and

335        ~~[(7)]~~ (6) For the fiscal year ending June 30, 2020, and each fiscal year  
336 thereafter, moneys in the account remaining shall be expended annually  
337 by the secretary for the purposes of the municipal revenue sharing  
338 grants established pursuant to subsection (f) of this section. Any such  
339 moneys deposited in the account for municipal revenue sharing grants  
340 between October first and June thirtieth shall be distributed to  
341 municipalities on the following October first and any such moneys  
342 deposited in the account between July first and September thirtieth shall  
343 be distributed to municipalities on the following January thirty-first.  
344 Any municipality may apply to the Office of Policy and Management  
345 on or after July first for early disbursement of a portion of such grant.  
346 The Office of Policy and Management may approve such an application  
347 if it finds that early disbursement is required in order for a municipality  
348 to meet its cash flow needs. No early disbursement approved by said  
349 office may be issued later than September thirtieth.

350        ~~[(c) (1)]~~ For the fiscal year ending June 30, 2018, motor vehicle property  
351 tax grants to municipalities that impose mill rates on real property and  
352 personal property other than motor vehicles greater than 39 mills or  
353 that, when combined with the mill rate of any district located within the  
354 municipality, impose mill rates greater than 39 mills, shall be made in  
355 an amount equal to the difference between the amount of property taxes  
356 levied by the municipality and any district located within the  
357 municipality on motor vehicles for the assessment year commencing  
358 October 1, 2013, and the amount such levy would have been if the mill  
359 rate on motor vehicles for said assessment year was 39 mills.]

360        ~~[(2)]~~ (c) (1) For the fiscal year ending June 30, 2020, and each fiscal  
361 year thereafter, motor vehicle property tax grants to municipalities that  
362 impose mill rates on real property and personal property other than  
363 rental motor vehicles subject to property tax pursuant to section 3 of this  
364 act greater than 45 mills or that, when combined with the mill rate of  
365 any district located within the municipality, impose mill rates greater  
366 than 45 mills, shall be made in an amount equal to the difference

367 between the amount of property taxes levied by the municipality and  
368 any district located within the municipality on such motor vehicles for  
369 the assessment year commencing October 1, 2016, and the amount such  
370 levy would have been if the mill rate on such motor vehicles for said  
371 assessment year was 45 mills.

372 [(3) For the fiscal year ending June 30, 2018, any municipality that  
373 imposed a mill rate for real and personal property of more than 39 mills  
374 during the fiscal year ending June 30, 2017, and effected a revaluation of  
375 real property for the 2014 or 2015 assessment year that resulted in an  
376 increase of 4 or more mills over the prior mill rate, may apply to the  
377 Office of Policy and Management for a supplemental motor vehicle  
378 property tax grant. The Office of Policy and Management may approve  
379 such an application, within available funds, provided such  
380 supplemental grant does not reduce any amount payable to any other  
381 municipality.]

382 [(4)] (2) Not later than fifteen calendar days after receiving a property  
383 tax grant pursuant to this section, the municipality shall disburse to any  
384 district located within the municipality the amount of any such property  
385 tax grant that is attributable to the district.

386 [(d) (1) For the fiscal year ending June 30, 2017, each municipality  
387 shall receive a municipal revenue sharing grant, which shall be payable  
388 August 1, 2016, from the Municipal Revenue Sharing Fund established  
389 in section 4-66p. The total amount of the grant payable is as follows:

T21	Municipality	Grant Amount
T22	Andover	66,705
T23	Ansonia	605,442
T24	Ashford	87,248
T25	Avon	374,711
T26	Barkhamsted	76,324
T27	Beacon Falls	123,341
T28	Berlin	843,048



T29	Bethany	114,329
T30	Bethel	392,605
T31	Bethlehem	42,762
T32	Bloomfield	438,458
T33	Bolton	106,449
T34	Bozrah	53,783
T35	Branford	570,402
T36	Bridgeport	14,476,283
T37	Bridgewater	15,670
T38	Bristol	1,276,119
T39	Brookfield	343,611
T40	Brooklyn	103,910
T41	Burlington	193,490
T42	Canaan	14,793
T43	Canterbury	58,684
T44	Canton	211,078
T45	Chaplin	48,563
T46	Cheshire	594,084
T47	Chester	57,736
T48	Clinton	268,611
T49	Colchester	330,363
T50	Colebrook	29,694
T51	Columbia	111,276
T52	Cornwall	11,269
T53	Coventry	252,939
T54	Cromwell	288,951
T55	Danbury	2,079,675
T56	Darien	171,485
T57	Deep River	93,525
T58	Derby	462,718
T59	Durham	150,019
T60	East Granby	106,222
T61	East Haddam	186,418
T62	East Hampton	263,149
T63	East Hartford	3,877,281

T64	East Haven	593,493
T65	East Lyme	243,736
T66	East Windsor	232,457
T67	Eastford	23,060
T68	Easton	155,216
T69	Ellington	321,722
T70	Enfield	911,974
T71	Essex	74,572
T72	Fairfield	795,318
T73	Farmington	335,287
T74	Franklin	26,309
T75	Glastonbury	754,546
T76	Goshen	30,286
T77	Granby	244,839
T78	Greenwich	366,588
T79	Griswold	243,727
T80	Groton	433,177
T81	Guilford	456,863
T82	Haddam	170,440
T83	Hamden	4,491,337
T84	Hampton	38,070
T85	Hartford	13,908,437
T86	Hartland	27,964
T87	Harwinton	113,987
T88	Hebron	208,666
T89	Kent	26,808
T90	Killingly	351,213
T91	Killingworth	85,270
T92	Lebanon	149,163
T93	Ledyard	307,619
T94	Lisbon	45,413
T95	Litchfield	169,828
T96	Lyme	21,862
T97	Madison	372,897
T98	Manchester	1,972,491

T99	Mansfield	525,280
T100	Marlborough	131,065
T101	Meriden	1,315,347
T102	Middlebury	154,299
T103	Middlefield	91,372
T104	Middletown	964,657
T105	Milford	1,880,830
T106	Monroe	404,221
T107	Montville	401,756
T108	Morris	28,110
T109	Naugatuck	2,405,660
T110	New Britain	5,781,991
T111	New Canaan	168,106
T112	New Fairfield	288,278
T113	New Hartford	140,338
T114	New Haven	2,118,290
T115	New London	750,249
T116	New Milford	565,898
T117	Newington	651,000
T118	Newtown	572,949
T119	Norfolk	20,141
T120	North Branford	292,517
T121	North Canaan	66,052
T122	North Haven	487,882
T123	North Stonington	107,832
T124	Norwalk	3,401,590
T125	Norwich	1,309,943
T126	Old Lyme	79,946
T127	Old Saybrook	101,527
T128	Orange	284,365
T129	Oxford	171,492
T130	Plainfield	310,350
T131	Plainville	363,176
T132	Plymouth	255,581
T133	Pomfret	54,257

T134	Portland	192,715
T135	Preston	58,934
T136	Prospect	197,097
T137	Putnam	76,399
T138	Redding	189,781
T139	Ridgefield	512,848
T140	Rocky Hill	405,872
T141	Roxbury	15,998
T142	Salem	85,617
T143	Salisbury	20,769
T144	Scotland	36,200
T145	Seymour	343,388
T146	Sharon	19,467
T147	Shelton	706,038
T148	Sherman	39,000
T149	Simsbury	567,460
T150	Somers	141,697
T151	South Windsor	558,715
T152	Southbury	404,731
T153	Southington	889,821
T154	Sprague	89,456
T155	Stafford	243,095
T156	Stamford	2,372,358
T157	Sterling	77,037
T158	Stonington	202,888
T159	Stratford	1,130,316
T160	Suffield	321,763
T161	Thomaston	158,888
T162	Thompson	114,582
T163	Tolland	303,971
T164	Torrington	2,435,109
T165	Trumbull	745,325
T166	Union	17,283
T167	Vernon	641,027
T168	Voluntown	33,914

T169	Wallingford	919,984
T170	Warren	11,006
T171	Washington	25,496
T172	Waterbury	13,438,542
T173	Waterford	259,091
T174	Watertown	453,012
T175	West Hartford	1,614,320
T176	West Haven	1,121,850
T177	Westbrook	80,601
T178	Weston	211,384
T179	Westport	262,402
T180	Wethersfield	940,267
T181	Willington	121,568
T182	Wilton	380,234
T183	Winchester	224,447
T184	Windham	513,847
T185	Windsor	593,921
T186	Windsor Locks	256,241
T187	Wolcott	340,859
T188	Woodbridge	247,758
T189	Woodbury	200,175
T190	Woodstock	97,708
T191	Borough of Danielson	-
T192	Borough of Litchfield	-
T193	Bloomfield, Blue Hills FD	92,961
T194	Enfield Thompsonville FD #2	354,311
T195	Manchester - Eighth Utility District	436,718
T196	Middletown - City Fire	910,442
T197	Middletown So Fire	413,961
T198	Norwich CCD	552,565
T199	Norwich TCD	62,849
T200	Simsbury FD	221,536
T201	Plainfield Fire District	-
T202	Windham, Special Service District #2	640,000
T203	Windham 1st Taxing District	-

T204	Windham First	
T205	West Haven First Center (D1)	1,039,843
T206	West Haven: Allingtown FD (D3)	483,505
T207	West Haven: West Shore FD (D2)	654,640]

390 [(2)] (d) For the fiscal years ending June 30, 2018, and June 30, 2019,  
 391 each municipality shall receive a municipal sharing grant payable not  
 392 later than October thirty-first of each year. The total amount of the grant  
 393 payable is as follows:

T208	Municipality	Grant Amount
T209	Andover	96,020
T210	Ansonia	643,519
T211	Ashford	125,591
T212	Avon	539,387
T213	Barkhamsted	109,867
T214	Beacon Falls	177,547
T215	Berlin	1,213,548
T216	Bethany	164,574
T217	Bethel	565,146
T218	Bethlehem	61,554
T219	Bloomfield	631,150
T220	Bolton	153,231
T221	Bozrah	77,420
T222	Branford	821,080
T223	Bridgeport	9,758,441
T224	Bridgewater	22,557
T225	Bristol	1,836,944
T226	Brookfield	494,620
T227	Brooklyn	149,576
T228	Burlington	278,524
T229	Canaan	21,294
T230	Canterbury	84,475

T231	Canton	303,842
T232	Chaplin	69,906
T233	Cheshire	855,170
T234	Chester	83,109
T235	Clinton	386,660
T236	Colchester	475,551
T237	Colebrook	42,744
T238	Columbia	160,179
T239	Cornwall	16,221
T240	Coventry	364,100
T241	Cromwell	415,938
T242	Danbury	2,993,644
T243	Darien	246,849
T244	Deep River	134,627
T245	Derby	400,912
T246	Durham	215,949
T247	East Granby	152,904
T248	East Haddam	268,344
T249	East Hampton	378,798
T250	East Hartford	2,036,894
T251	East Haven	854,319
T252	East Lyme	350,852
T253	East Windsor	334,616
T254	Eastford	33,194
T255	Easton	223,430
T256	Ellington	463,112
T257	Enfield	1,312,766
T258	Essex	107,345
T259	Fairfield	1,144,842
T260	Farmington	482,637
T261	Franklin	37,871
T262	Glastonbury	1,086,151
T263	Goshen	43,596
T264	Granby	352,440
T265	Greenwich	527,695

T266	Griswold	350,840
T267	Groton	623,548
T268	Guilford	657,644
T269	Haddam	245,344
T270	Hamden	2,155,661
T271	Hampton	54,801
T272	Hartford	1,498,643
T273	Hartland	40,254
T274	Harwinton	164,081
T275	Hebron	300,369
T276	Kent	38,590
T277	Killingly	505,562
T278	Killingworth	122,744
T279	Lebanon	214,717
T280	Ledyard	442,811
T281	Lisbon	65,371
T282	Litchfield	244,464
T283	Lyme	31,470
T284	Madison	536,777
T285	Manchester	1,971,540
T286	Mansfield	756,128
T287	Marlborough	188,665
T288	Meriden	1,893,412
T289	Middlebury	222,109
T290	Middlefield	131,529
T291	Middletown	1,388,602
T292	Milford	2,707,412
T293	Monroe	581,867
T294	Montville	578,318
T295	Morris	40,463
T296	Naugatuck	1,251,980
T297	New Britain	3,131,893
T298	New Canaan	241,985
T299	New Fairfield	414,970
T300	New Hartford	202,014



T301	New Haven	114,863
T302	New London	917,228
T303	New Milford	814,597
T304	Newington	937,100
T305	Newtown	824,747
T306	Norfolk	28,993
T307	North Branford	421,072
T308	North Canaan	95,081
T309	North Haven	702,295
T310	North Stonington	155,222
T311	Norwalk	4,896,511
T312	Norwich	1,362,971
T313	Old Lyme	115,080
T314	Old Saybrook	146,146
T315	Orange	409,337
T316	Oxford	246,859
T317	Plainfield	446,742
T318	Plainville	522,783
T319	Plymouth	367,902
T320	Pomfret	78,101
T321	Portland	277,409
T322	Preston	84,835
T323	Prospect	283,717
T324	Putnam	109,975
T325	Redding	273,185
T326	Ridgefield	738,233
T327	Rocky Hill	584,244
T328	Roxbury	23,029
T329	Salem	123,244
T330	Salisbury	29,897
T331	Scotland	52,109
T332	Seymour	494,298
T333	Sharon	28,022
T334	Shelton	1,016,326
T335	Sherman	56,139

T336	Simsbury	775,368
T337	Somers	203,969
T338	South Windsor	804,258
T339	Southbury	582,601
T340	Southington	1,280,877
T341	Sprague	128,769
T342	Stafford	349,930
T343	Stamford	3,414,955
T344	Sterling	110,893
T345	Stonington	292,053
T346	Stratford	1,627,064
T347	Suffield	463,170
T348	Thomaston	228,716
T349	Thompson	164,939
T350	Tolland	437,559
T351	Torrington	1,133,394
T352	Trumbull	1,072,878
T353	Union	24,878
T354	Vernon	922,743
T355	Voluntown	48,818
T356	Wallingford	1,324,296
T357	Warren	15,842
T358	Washington	36,701
T359	Waterbury	5,595,448
T360	Waterford	372,956
T361	Watertown	652,100
T362	West Hartford	2,075,223
T363	West Haven	1,614,877
T364	Westbrook	116,023
T365	Weston	304,282
T366	Westport	377,722
T367	Wethersfield	1,353,493
T368	Willington	174,995
T369	Wilton	547,338
T370	Winchester	323,087

T371	Windham	739,671
T372	Windsor	854,935
T373	Windsor Locks	368,853
T374	Wolcott	490,659
T375	Woodbridge	274,418
T376	Woodbury	288,147
T377	Woodstock	140,648

394 (e) For the fiscal year ending June 30, 2017, and each fiscal year  
395 thereafter, each regional council of governments shall receive a regional  
396 services grant, the amount of which will be based on a formula to be  
397 determined by the secretary, except that, for the fiscal year ending June  
398 30, 2018, and each fiscal year thereafter, thirty-five per cent of such grant  
399 moneys shall be awarded to regional councils of governments for the  
400 purpose of assisting regional education service centers in merging their  
401 human resource, finance or technology services with such services  
402 provided by municipalities within the region. For the fiscal year ending  
403 June 30, 2017, three million dollars shall be expended by the secretary  
404 from the Municipal Revenue Sharing Fund established in section 4-66p  
405 for the purpose of the regional services grant. No such council shall  
406 receive a grant for the fiscal year ending June 30, 2018, or any fiscal year  
407 thereafter, unless the secretary approves a spending plan for such grant  
408 moneys submitted by such council to the secretary on or before July 1,  
409 2017, and annually thereafter. The regional councils of governments  
410 shall use such grants for planning purposes and to achieve efficiencies  
411 in the delivery of municipal services by regionalizing such services,  
412 including, but not limited to, region-wide consolidation of such services.  
413 Such efficiencies shall not diminish the quality of such services. A  
414 unanimous vote of the representatives of such council shall be required  
415 for approval of any expenditure from such grant. On or before October  
416 1, 2017, and biennially thereafter, each such council shall submit a  
417 report, in accordance with section 11-4a, to the joint standing  
418 committees of the General Assembly having cognizance of matters  
419 relating to planning and development and finance, revenue and

420 bonding. Such report shall summarize the expenditure of such grants  
421 and provide recommendations concerning the expansion, reduction or  
422 modification of such grants.

423 (f) For the fiscal year ending June 30, 2020, and each fiscal year  
424 thereafter, each municipality shall receive a municipal revenue sharing  
425 grant as follows:

426 (1) (A) A municipality having a mill rate at or above twenty-five shall  
427 receive the per capita distribution or pro rata distribution, whichever is  
428 higher for such municipality.

429 (B) Such grants shall be increased by a percentage calculated as  
430 follows:

T378	Sum of per capita distribution amount
T379	for all municipalities having a mill rate
T380	below twenty-five - pro rata distribution
T381	amount for all municipalities
T382	having a mill rate below twenty-five
T383	_____
T384	Sum of all grants to municipalities
T385	calculated pursuant to subparagraph (A)
T386	of subdivision (1) of this subsection.

431 (C) Notwithstanding the provisions of subparagraphs (A) and (B) of  
432 this subdivision, Hartford shall receive not more than 5.2 per cent of the  
433 municipal revenue sharing grants distributed pursuant to this  
434 subsection; Bridgeport shall receive not more than 4.5 per cent of the  
435 municipal revenue sharing grants distributed pursuant to this  
436 subsection; New Haven shall receive not more than 2.0 per cent of the  
437 municipal revenue sharing grants distributed pursuant to this  
438 subsection and Stamford shall receive not more than 2.8 per cent of the  
439 equalization grants distributed pursuant to this subsection. Any excess

440 funds remaining after such reductions in payments to Hartford,  
441 Bridgeport, New Haven and Stamford shall be distributed to all other  
442 municipalities having a mill rate at or above twenty-five on a pro rata  
443 basis according to the payment they receive pursuant to this  
444 subdivision; and

445 (2) A municipality having a mill rate below twenty-five shall receive  
446 the per capita distribution or pro rata distribution, whichever is less for  
447 such municipality.

448 (3) For the purposes of this subsection, "mill rate" means the mill rate  
449 for real property and personal property other than rental motor vehicles  
450 subject to property tax pursuant to section 3 of this act.

451 (g) Except as provided in subsection (c) of this section, a municipality  
452 may disburse any municipal revenue sharing grant funds to a district  
453 within such municipality.

454 (h) (1) Except as provided in subdivision (2) of this subsection, for the  
455 fiscal year ending June 30, 2018, and each fiscal year thereafter, the  
456 amount of the grant payable to a municipality in any year in accordance  
457 with subsection (d) or (f) of this section shall be reduced if such  
458 municipality increases its adopted budget expenditures for such fiscal  
459 year above a cap equal to the amount of adopted budget expenditures  
460 authorized for the previous fiscal year by 2.5 per cent or more or the rate  
461 of inflation, whichever is greater. Such reduction shall be in an amount  
462 equal to fifty cents for every dollar expended over the cap set forth in  
463 this subsection. For the purposes of this section, (A) "municipal  
464 spending" does not include expenditures for debt service, special  
465 education, implementation of court orders or arbitration awards,  
466 expenditures associated with a major disaster or emergency declaration  
467 by the President of the United States, a disaster emergency declaration  
468 issued by the Governor pursuant to chapter 517 or any disbursement  
469 made to a district pursuant to subsection (c) or (g) of this section,  
470 budgeting for an audited deficit, nonrecurring grants, capital  
471 expenditures or payments on unfunded pension liabilities, (B) "adopted

472 budget expenditures" includes expenditures from a municipality's  
473 general fund and expenditures from any nonbudgeted funds, and (C)  
474 "capital expenditure" means a nonrecurring capital expenditure of one  
475 hundred thousand dollars or more. Each municipality shall annually  
476 certify to the secretary, on a form prescribed by said secretary, whether  
477 such municipality has exceeded the cap set forth in this subsection and  
478 if so the amount by which the cap was exceeded.

479 (2) For the fiscal year ending June 30, 2018, and each fiscal year  
480 thereafter, the amount of the grant payable to a municipality in any year  
481 in accordance with subsection (d) or (f) of this section shall not be  
482 reduced in the case of a municipality whose adopted budget  
483 expenditures exceed the cap set forth in subdivision (1) of this  
484 subsection by an amount proportionate to any increase to its municipal  
485 population from the previous fiscal year, as determined by the secretary.

486 (i) For the fiscal year ending June 30, 2020, and each fiscal year  
487 thereafter, the amount of the grant payable to a municipality in any year  
488 in accordance with subsection (f) of this section shall be reduced  
489 proportionately in the event that the total of such grants in such year  
490 exceeds the amount available for such grants in the municipal revenue  
491 sharing account established pursuant to subsection (b) of this section.

492 Sec. 10. Subsection (b) of section 12-41 of the general statutes is  
493 repealed and the following is substituted in lieu thereof (*Effective October*  
494 *1, 2021, and applicable to assessment years commencing on or after October 1,*  
495 *2021*):

496 (b) No person required by law to file an annual declaration of  
497 personal property shall include in such declaration motor vehicles, [that  
498 are registered in the office of the state Commissioner of Motor Vehicles.  
499 With respect to any vehicle subject to taxation in a town other than the  
500 town in which such vehicle is registered, pursuant to section 12-71,  
501 information concerning such vehicle may be included in a declaration  
502 filed pursuant to this section or section 12-43, or on a report filed  
503 pursuant to section 12-57a] as defined in section 14-1, other than rental  
504 motor vehicles subject to property tax pursuant to section 3 of this act.

505 Sec. 11. Subsection (b) of section 12-55 of the general statutes is  
506 repealed and the following is substituted in lieu thereof (*Effective October*  
507 *1, 2021, and applicable to assessment years commencing on or after October 1,*  
508 *2021*):

509 (b) Prior to taking and subscribing to the oath upon the grand list, the  
510 assessor or board of assessors shall equalize the assessments of property  
511 in the town, if necessary, and make any assessment omitted by mistake  
512 or required by law. The assessor or board of assessors may increase or  
513 decrease the valuation of any property as reflected in the last-preceding  
514 grand list, or the valuation as stated in any personal property  
515 declaration or report received pursuant to this chapter. In each case of  
516 any increase in valuation of a property above the valuation of such  
517 property in the last-preceding grand list, or the valuation, if any, stated  
518 by the person filing such declaration or report, the assessor or board of  
519 assessors shall mail a written notice of assessment increase to the last-  
520 known address of the owner of the property the valuation of which has  
521 increased. All such notices shall be subject to the provisions of  
522 subsection (c) of this section. [Notwithstanding the provisions of this  
523 section, a notice of increase shall not be required in any year with respect  
524 to a registered motor vehicle the valuation of which has increased.] In  
525 the year of a revaluation, the notice of increase sent in accordance with  
526 subsection (f) of section 12-62 shall be in lieu of the notice required by  
527 this section.

528 Sec. 12. Subsection (a) of section 12-57a of the general statutes is  
529 repealed and the following is substituted in lieu thereof (*Effective October*  
530 *1, 2021, and applicable to assessment years commencing on or after October 1,*  
531 *2021*):

532 (a) Any personal property subject to a contract of lease, except any  
533 motor vehicle, [registered with the Commissioner of Motor Vehicles] as  
534 defined in section 14-1, other than a rental motor vehicle subject to  
535 property tax pursuant to section 3 of this act, which property is in the  
536 possession of the lessee on any assessment day in the municipality in  
537 which the lessee resides, shall, for information purposes only, be

538 included in the personal property declaration of the lessee as an  
539 individual entry or as part of a list of such leased property in the  
540 possession of the lessee on such assessment day. Such entry or  
541 declaration may be in the form of an attachment or a separate category  
542 of property in such declaration and with respect to each item of such  
543 leased property, the lessee shall be required to include the name and  
544 address of the owner of such property and the term of the lease  
545 applicable thereto. In the event the lessee is not required to submit a  
546 personal property declaration in such municipality, any such items of  
547 leased personal property shall be recorded in such form as used for  
548 purposes of personal property declarations, adding thereto  
549 identification of such property as leased personal property and  
550 including with respect to each item of such property the name and  
551 address of the owner thereof.

552 Sec. 13. Subdivision (5) of subsection (a) of section 12-63k of the  
553 general statutes is repealed and the following is substituted in lieu  
554 thereof (*Effective October 1, 2021, and applicable to assessment years*  
555 *commencing on or after October 1, 2021*):

556 (5) "Mill rate" means the mill rate on real property and personal  
557 property other than rental motor vehicles subject to property tax  
558 pursuant to section 3 of this act.

559 Sec. 14. Section 12-71b of the general statutes is repealed and the  
560 following is substituted in lieu thereof (*Effective October 1, 2021, and*  
561 *applicable to assessment years commencing on or after October 1, 2021*):

562 (a) Any person who owns a rental motor vehicle [which] subject to  
563 property tax pursuant to section 3 of this act or snowmobile, that is not  
564 registered with the Commissioner of Motor Vehicles on the first day of  
565 October in any assessment year and [which] that is registered  
566 subsequent to [said] such first day of October but prior to the first day  
567 of August in such assessment year shall be liable for the payment of  
568 property tax with respect to such motor vehicle or snowmobile in the  
569 town where such motor vehicle or snowmobile is subject to property



570 tax, in an amount as hereinafter provided, on the first day of January  
571 immediately subsequent to the end of such assessment year. The  
572 property tax payable with respect to such motor vehicle [on said] or  
573 snowmobile on such first day of January shall be in the amount [which]  
574 that would be payable if such motor vehicle or snowmobile had been  
575 entered in the taxable list of the town where such motor vehicle or  
576 snowmobile is subject to property tax on the first day of October in such  
577 assessment year if such registration occurs prior to the first day of  
578 November. If such registration occurs on or after the first day of  
579 November but prior to the first day of August in such assessment year,  
580 such tax shall be a pro rata portion of the amount of tax payable if such  
581 motor vehicle or snowmobile had been entered in the taxable list of such  
582 town on October first in such assessment year to be determined (1) by a  
583 ratio, the numerator of which shall be the number of months from the  
584 date of such registration, including the month in which registration  
585 occurs, to the first day of October next succeeding and the denominator  
586 of which shall be twelve or (2) upon the affirmative vote of the  
587 legislative body of the municipality, by a ratio the numerator of which  
588 shall be the number of days from the date of such registration, including  
589 the day on which the registration occurs, to the first day of October next  
590 succeeding and the denominator of which shall be three hundred sixty-  
591 five. For purposes of this section the term "assessment year" means the  
592 period of twelve full months commencing with October first each year.

593 (b) (1) Whenever any person who owns a rental motor vehicle  
594 [which] subject to property tax pursuant to section 3 of this act or  
595 snowmobile, that has been entered in the taxable list of the town where  
596 such motor vehicle or snowmobile is subject to property tax in any  
597 assessment year and who, subsequent to the first day of October in such  
598 assessment year but prior to the first day of August in such assessment  
599 year, replaces such motor vehicle or snowmobile with another such  
600 motor vehicle or snowmobile, hereinafter referred to as the replacement  
601 vehicle, which vehicle may be in a different classification for purposes  
602 of registration than the motor vehicle or snowmobile replaced, and  
603 provided one of the following conditions is applicable with respect to

604 the motor vehicle or snowmobile replaced: [(1)] (A) The unexpired  
 605 registration of the motor vehicle or snowmobile replaced is transferred  
 606 to the replacement vehicle, [(2)] (B) the motor vehicle or snowmobile  
 607 replaced was stolen or totally damaged and proof concerning such theft  
 608 or total damage is submitted to the assessor in such town, or [(3)] (C) the  
 609 motor vehicle or snowmobile replaced is sold by such person within  
 610 forty-five days immediately prior to or following the date on which such  
 611 person acquires the replacement vehicle, such person shall be liable for  
 612 the payment of property tax with respect to the replacement vehicle in  
 613 the town in which the motor vehicle or snowmobile replaced is subject  
 614 to property tax, in an amount as hereinafter provided, on the first day  
 615 of January immediately subsequent to the end of such assessment year.  
 616 If the replacement vehicle is replaced by such person with another  
 617 motor vehicle or snowmobile prior to the first day of August in such  
 618 assessment year, the replacement vehicle shall be subject to property tax  
 619 as provided in this subsection and such other motor vehicle or  
 620 snowmobile replacing the replacement vehicle, or any motor vehicle or  
 621 snowmobile replacing such other motor vehicle or snowmobile in such  
 622 assessment year, shall be deemed to be the replacement vehicle for  
 623 purposes of this subsection and shall be subject to property tax as  
 624 provided herein.

625 (2) The property tax payable with respect to the replacement vehicle  
 626 on [said] such first day of January shall be the amount by which  
 627 subparagraph (A) of this subdivision is in excess of subparagraph (B) of  
 628 this subdivision as follows: (A) The property tax [which] that would be  
 629 payable if the replacement vehicle had been entered in the taxable list of  
 630 the town in which the motor vehicle or snowmobile replaced is subject  
 631 to property tax on the first day of October in such assessment year if  
 632 such registration occurs prior to the first day of November, however, if  
 633 such registration occurs on or after the first day of November but prior  
 634 to the first day of August in such assessment year, such tax shall be a  
 635 pro rata portion of the amount of tax payable if such motor vehicle or  
 636 snowmobile had been entered in the taxable list of such town on October  
 637 first in such assessment year to be determined by a ratio, the numerator

638 of which shall be the number of months from the date of such  
639 registration, including the month in which registration occurs, to the  
640 first day of October next succeeding and the denominator of which shall  
641 be twelve, provided if such person, on [said] such first day of October,  
642 was entitled to any exemption under section 12-81, [which] as amended  
643 by this act, that was allowed in the assessment of the motor vehicle or  
644 snowmobile replaced, such exemption shall be allowed for purposes of  
645 determining the property tax payable with respect to the replacement  
646 vehicle as provided herein; (B) the property tax payable by such person  
647 with respect to the motor vehicle or snowmobile replaced, provided if  
648 the replacement vehicle is registered subsequent to the thirty-first day  
649 of October but prior to the first day of August in such assessment year  
650 such property tax payable with respect to the motor vehicle or  
651 snowmobile replaced shall, for purposes of the computation herein, be  
652 deemed to be a pro rata portion of such property tax to be prorated in  
653 the same manner as the amount of tax determined under subparagraph  
654 (A) [above] of this subdivision.

655 (c) Any person who owns a commercial rental motor vehicle [which]  
656 subject to property tax pursuant to section 3 of this act that has been  
657 temporarily registered at any time during any assessment year and  
658 [which] that has not during such period been entered in the taxable list  
659 of any town in the state for purposes of the property tax and with respect  
660 to which no permanent registration has been issued during such period,  
661 shall be liable for the payment of property tax with respect to such motor  
662 vehicle in the town where such motor vehicle is subject to property tax  
663 on the first day of January immediately following the end of such  
664 assessment year, in an amount as hereinafter provided. The property tax  
665 payable shall be in the amount [which] that would be payable if such  
666 motor vehicle had been entered in the taxable list of the town where  
667 such motor vehicle is subject to property tax on the first day of October  
668 in such assessment year.

669 (d) Any rental motor vehicle subject to property tax pursuant to  
670 section 3 of this act and as provided in this section shall, except as  
671 otherwise provided in subsection (b) of this section, be subject to such

672 property tax in the town in which such motor vehicle was last registered  
673 in the assessment year ending immediately preceding the day on which  
674 such property tax is payable as provided in this section.

675 (e) Whenever any rental motor vehicle subject to property tax  
676 pursuant to section 3 of this act and as provided in this section has been  
677 replaced by the owner with another motor vehicle in the assessment  
678 year immediately preceding the day on which such property tax is  
679 payable, each such motor vehicle shall be subject to property tax as  
680 provided in this section.

681 (f) Upon receipt by the assessor in any town of notice from the  
682 Commissioner of Motor Vehicles, in a manner as prescribed by said  
683 commissioner, with respect to any rental motor vehicle subject to  
684 property tax pursuant to section 3 of this act and in accordance with the  
685 provisions of this section and [which] that has not been entered in the  
686 taxable grand list of such town, such assessor shall determine the value  
687 of such motor vehicle for purposes of property tax assessment and shall  
688 add such value to the taxable grand list in such town for the  
689 immediately preceding assessment date and the tax thereon shall be  
690 levied and collected by the tax collector. Such property tax shall be  
691 payable not later than the first day of February following the first day of  
692 January on which the owner of such motor vehicle becomes liable for  
693 the payment of property tax with respect to such motor vehicle in  
694 accordance with the provisions of this section, subject to any  
695 determination in accordance with section 12-142 that such tax shall be  
696 due and payable in installments. Said owner may appeal the assessment  
697 of such motor vehicle, as determined by the assessor in accordance with  
698 this subsection, to the board of assessment appeals next succeeding the  
699 date on which the tax based on such assessment is payable, and  
700 thereafter, to the Superior Court as provided in section 12-117a. If the  
701 amount of such tax is reduced upon appeal, the portion thereof which  
702 has been paid in excess of the amount determined to be due upon appeal  
703 shall be refunded to said owner.

704 (g) Any rental motor vehicle [which] that is not registered in this state

705 shall be subject to property tax pursuant to section 3 of this act in this  
706 state if such motor vehicle in the normal course of operation most  
707 frequently leaves from and returns to or remains in one or more points  
708 within this state, and such motor vehicle shall be subject to such  
709 property tax in the town within which such motor vehicle in the normal  
710 course of operation most frequently leaves from and returns to or  
711 remains, provided when the owner of such motor vehicle is a resident  
712 in any town in the state, it shall be presumed that such motor vehicle  
713 most frequently leaves from and returns to or remains in such town  
714 unless evidence, satisfactory to the assessor in such town, is submitted  
715 to the contrary.

716 Sec. 15. Subdivision (4) of section 12-81 of the general statutes is  
717 repealed and the following is substituted in lieu thereof (*Effective October*  
718 *1, 2021*):

719 (4) (A) Except as otherwise provided by law, personal property  
720 belonging to, held in trust for, or leased to, a municipal corporation of  
721 this state and used for a public purpose, including personal property  
722 used for cemetery purposes, and (B) real property belonging to, held in  
723 trust for, or leased to, a municipal corporation of this state and used for  
724 a public purpose, including real property used for cemetery purposes,  
725 provided any such leased personal property, including, but not limited  
726 to, motor vehicles subject to the provisions of section [12-71] 3 of this act  
727 and any such leased real property is located within the boundaries of  
728 such municipal corporation;

729 Sec. 16. Subdivision (28) of section 12-81 of the general statutes is  
730 repealed and the following is substituted in lieu thereof (*Effective October*  
731 *1, 2021*):

732 (28) Subject to the provisions of sections 12-89, 12-90 and 12-95,  
733 property to the amount of one thousand dollars, which property  
734 belongs to, or is held in trust for, any resident or nonresident of this state  
735 who was in the regular Army of the United States on the assessment day  
736 and who has been detailed by the Secretary of the Army for duty in this

737 state for the instruction of the Connecticut National Guard. Any person  
738 receiving the foregoing exemption shall be entitled to an additional  
739 exemption of two thousand dollars on tangible personal property  
740 belonging to, or held in trust for, him, which property is necessary or  
741 convenient for the use of such person in the performance of his official  
742 duties and which property shall consist of military equipment, horses [,  
743 vehicles] and furniture;

744 Sec. 17. Section 12-81cc of the general statutes is repealed and the  
745 following is substituted in lieu thereof (*Effective October 1, 2021*):

746 Any person who has established his or her entitlement to a property  
747 tax exemption under subdivisions (19), (20), (22), (23), (24), (25), (26) [ ]  
748 or (28) [or (53)] of section 12-81, as amended by this act, for a particular  
749 assessment year shall be issued a certificate as to such entitlement by the  
750 tax assessor of the relevant municipality. Such person shall be entitled  
751 to such exemption in any municipality in this state for such assessment  
752 year provided a copy of such certificate is provided to the tax assessor  
753 of any municipality in which such exemption is claimed and further  
754 provided such person would otherwise have been eligible for such  
755 exemption in such municipality if he or she had filed for such exemption  
756 as provided under the general statutes.

757 Sec. 18. Subsection (c) of section 12-169a of the general statutes is  
758 repealed and the following is substituted in lieu thereof (*Effective October*  
759 *1, 2021*):

760 (c) A municipality may redesign and designate a place on its  
761 municipal [motor vehicle] property tax bill for taxpayers to check off  
762 amounts to donate to the local scholarship fund. The redesign of such  
763 tax bill shall be done so as to allow a taxpayer to voluntarily check off  
764 and donate an amount of at least one dollar. The donated amount shall  
765 not reduce the tax liability but shall be in addition to the amount  
766 otherwise due and payable. The redesign of the [motor vehicle] property  
767 tax bill shall be approved by the Office of Policy and Management prior  
768 to its use. The municipality may include an insert with its [motor

769 vehicle] property tax bills [which] that explains the scholarship fund  
770 and the check-off provision to the taxpayer. The town treasurer shall  
771 deposit all moneys collected as a result of the check-off in the fund and  
772 the treasurer may accept donations from other sources for purposes of  
773 the fund.

774 Sec. 19. Section 12-704c of the general statutes is repealed and the  
775 following is substituted in lieu thereof (*Effective October 1, 2021*):

776 (a) Any resident of this state, as defined in subdivision (1) of  
777 subsection (a) of section 12-701, subject to the tax under this chapter for  
778 any taxable year shall be entitled to a credit in determining the amount  
779 of tax liability under this chapter, for all or a portion, as permitted by  
780 this section, of the amount of property tax, as defined in this section, first  
781 becoming due and actually paid during such taxable year by such  
782 person on such person's primary residence or motor vehicle in  
783 accordance with the provisions of this section, provided in the case of a  
784 person who files a return under the federal income tax for such taxable  
785 year as an unmarried individual, a married individual filing separately  
786 or a head of household, one motor vehicle shall be eligible for such  
787 credit and in the case of a husband and wife who file a return under  
788 federal income tax for such taxable year as married individuals filing  
789 jointly, no more than two motor vehicles shall be eligible for a credit  
790 under the provisions of this section.

791 (b) (1) The credit allowed under this section shall not exceed (A) for  
792 taxable years commencing on or after January 1, 2011, but prior to  
793 January 1, 2016, three hundred dollars; and (B) for taxable years  
794 commencing on or after January 1, 2016, two hundred dollars. In the  
795 case of any husband and wife who file a return under the federal income  
796 tax for such taxable year as married individuals filing a joint return, the  
797 credit allowed, in the aggregate, shall not exceed such amount for each  
798 such taxable year.

799 (2) Notwithstanding the provisions of subsection (a) of this section,  
800 for the taxable years commencing January 1, 2017, to January 1, 2020,

801 inclusive, the credit under this section shall be allowed only for a  
802 resident of this state (A) who has attained age sixty-five before the close  
803 of the applicable taxable year, or (B) who files a return under the federal  
804 income tax for the applicable taxable year validly claiming one or more  
805 dependents.

806 (c) (1) (A) For taxable years commencing on or after January 1, 2011,  
807 but prior to January 1, 2013, in the case of any such taxpayer who files  
808 under the federal income tax for such taxable year as an unmarried  
809 individual whose Connecticut adjusted gross income exceeds fifty-six  
810 thousand five hundred dollars, the amount of the credit shall be reduced  
811 by fifteen per cent for each ten thousand dollars, or fraction thereof, by  
812 which the taxpayer's Connecticut adjusted gross income exceeds said  
813 amount.

814 (B) For taxable years commencing on or after January 1, 2013, but  
815 prior to January 1, 2014, in the case of any such taxpayer who files under  
816 the federal income tax for such taxable year as an unmarried individual  
817 whose Connecticut adjusted gross income exceeds sixty thousand five  
818 hundred dollars, the amount of the credit shall be reduced by fifteen per  
819 cent for each ten thousand dollars, or fraction thereof, by which the  
820 taxpayer's Connecticut adjusted gross income exceeds said amount.

821 (C) For taxable years commencing on or after January 1, 2014, but  
822 prior to January 1, 2016, in the case of any such taxpayer who files under  
823 the federal income tax for such taxable year as an unmarried individual  
824 whose Connecticut adjusted gross income exceeds forty-seven thousand  
825 five hundred dollars, the amount of the credit shall be reduced by fifteen  
826 per cent for each ten thousand dollars, or fraction thereof, by which the  
827 taxpayer's Connecticut adjusted gross income exceeds said amount.

828 (D) For taxable years commencing on or after January 1, 2016, in the  
829 case of any such taxpayer who files under the federal income tax for  
830 such taxable year as an unmarried individual whose Connecticut  
831 adjusted gross income exceeds forty-nine thousand five hundred  
832 dollars, the amount of the credit shall be reduced by fifteen per cent for



833 each ten thousand dollars, or fraction thereof, by which the taxpayer's  
834 Connecticut adjusted gross income exceeds said amount.

835 (2) In the case of any such taxpayer who files under the federal  
836 income tax for such taxable year as a married individual filing  
837 separately whose Connecticut adjusted gross income exceeds thirty-five  
838 thousand two hundred fifty dollars, the amount of the credit shall be  
839 reduced by fifteen per cent for each five thousand dollars, or fraction  
840 thereof, by which the taxpayer's Connecticut adjusted gross income  
841 exceeds said amount.

842 (3) In the case of a taxpayer who files under the federal income tax  
843 for such taxable year as a head of household whose Connecticut  
844 adjusted gross income exceeds fifty-four thousand five hundred dollars,  
845 the amount of the credit shall be reduced by fifteen per cent for each ten  
846 thousand dollars or fraction thereof, by which the taxpayer's  
847 Connecticut adjusted gross income exceeds said amount.

848 (4) In the case of a taxpayer who files under federal income tax for  
849 such taxable year as married individuals filing jointly whose  
850 Connecticut adjusted gross income exceeds seventy thousand five  
851 hundred dollars, the amount of the credit shall be reduced by fifteen per  
852 cent for each ten thousand dollars, or fraction thereof, by which the  
853 taxpayer's Connecticut adjusted gross income exceeds said amount.

854 (d) (1) Notwithstanding the provisions of subsections (b) and (c) of  
855 this section, for taxable years commencing on or after January 1, 2021,  
856 for any taxpayer who paid the conveyance tax on real property at the  
857 rate prescribed by subparagraph (C)(ii) of subdivision (2) of subsection  
858 (b) of section 12-494, the credit allowed under this section shall not  
859 exceed thirty-three and one-third per cent of the amount of the  
860 conveyance tax paid at such rate, in each of the three taxable years next  
861 succeeding the second taxable year after the taxable year in which such  
862 conveyance tax was paid. For any taxable year such taxpayer claims the  
863 credit or portion thereof under this subsection, such credit shall be in  
864 lieu of any credit such taxpayer may be eligible to claim under

865 subsection (b) or (c) of this section.

866 (2) If any credit allowed under this subsection or portion thereof is  
867 not used because the amount of the credit exceeds the tax due and owing  
868 by the taxpayer or the amount of property tax paid by the taxpayer, the  
869 unused amount may be carried forward to each of the successive taxable  
870 years until such amount is fully taken, except that in no event may any  
871 amount of the credit be carried forward for a period of more than six  
872 taxable years.

873 (e) [The] For taxable years commencing prior to January 1, 2023,  
874 credit allowed under this section shall be available for any person  
875 leasing a motor vehicle pursuant to a written agreement for a term of  
876 more than one year. Such lessee shall be entitled to the credit in  
877 accordance with the provisions of this section for the taxes actually paid  
878 by the lessor or lessee on such leased vehicle, provided the lessee was  
879 lawfully in possession of the motor vehicle at such time when the taxes  
880 first became due. The lessor shall provide the lessee with documentation  
881 establishing, to the satisfaction of the Commissioner of Revenue  
882 Services, the amount of property tax paid during the time period in  
883 which the lessee was lawfully in possession of the motor vehicle. The  
884 lessor of the motor vehicle shall not be entitled to a credit under the  
885 provisions of this section.

886 (f) The credit may only be used to reduce a qualifying taxpayer's tax  
887 liability for the year for which such credit is applicable and shall not be  
888 used to reduce such tax liability to less than zero.

889 (g) The amount of tax due pursuant to sections 12-705 and 12-722  
890 shall be calculated without regard to this credit.

891 (h) For the purposes of this section: (1) "Property tax" means the  
892 amount of property tax exclusive of any interest, fees or charges thereon  
893 for which a taxpayer is liable, or in the case of any husband and wife  
894 who file a return under the federal income tax for such taxable year as  
895 married individuals filing a joint return, for which the husband or wife  
896 or both are liable, to a Connecticut political subdivision (A) for

897 assessment years commencing prior to October 1, 2021, on the  
898 taxpayer's primary residence or motor vehicles, and (B) for assessment  
899 years commencing on or after October 1, 2021, on the taxpayer's primary  
900 residence; (2) "motor vehicle" means a motor vehicle, as defined in  
901 section 14-1, that is privately owned or leased; and (3) property tax first  
902 becomes due, if due and payable in a single installment, on the date  
903 designated by the legislative body of the municipality as the date on  
904 which such installment shall be due and payable and, if due and payable  
905 in two or more installments, on the date designated by the legislative  
906 body of the municipality as the date on which such installment shall be  
907 due and payable or, at the election of the taxpayer, on the date  
908 designated by the legislative body of the municipality as the date on  
909 which any earlier installment of such tax shall be due and payable.

910 Sec. 20. Subsection (c) of section 14-34a of the general statutes is  
911 repealed and the following is substituted in lieu thereof (*Effective October*  
912 *1, 2021*):

913 (c) Notwithstanding any such agreement or plan, (1) any [such]  
914 commercial rental vehicle garaged at any fixed location or which leaves  
915 from and returns to one or more points within this state in the normal  
916 course of operations, shall be taxable in this state as personal property,  
917 if such vehicle is subject to property tax pursuant to section 3 of this act,  
918 in the town where such vehicle is garaged; (2) registration shall be  
919 denied to any such vehicle if any personal property taxes are unpaid  
920 with respect to such vehicle, as provided in section 14-33; and (3) any  
921 such vehicle based in this state shall be subject to the provisions of  
922 sections 14-12, 14-15, 14-15a, 14-16a and chapter 247.

923 Sec. 21. Sections 7-328b, 12-81h, 12-122a and 12-129s of the general  
924 statutes are repealed. (*Effective October 1, 2021*)

925 Sec. 22. Subdivisions (53), (66) and (71) of section 12-81 of the general  
926 statutes are repealed. (*Effective October 1, 2021*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021</i>	12-71
Sec. 2	<i>October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021</i>	12-81
Sec. 3	<i>from passage</i>	New section
Sec. 4	<i>October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021</i>	12-62a
Sec. 5	<i>October 1, 2021</i>	New section
Sec. 6	<i>from passage</i>	12-62r
Sec. 7	<i>October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021</i>	12-115
Sec. 8	<i>October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021</i>	15-101bb
Sec. 9	<i>October 1, 2021</i>	4-66l
Sec. 10	<i>October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021</i>	12-41(b)
Sec. 11	<i>October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021</i>	12-55(b)
Sec. 12	<i>October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021</i>	12-57a(a)
Sec. 13	<i>October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021</i>	12-63k(a)(5)

Sec. 14	<i>October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021</i>	12-71b
Sec. 15	<i>October 1, 2021</i>	12-81(4)
Sec. 16	<i>October 1, 2021</i>	12-81(28)
Sec. 17	<i>October 1, 2021</i>	12-81cc
Sec. 18	<i>October 1, 2021</i>	12-169a(c)
Sec. 19	<i>October 1, 2021</i>	12-704c
Sec. 20	<i>October 1, 2021</i>	14-34a(c)
Sec. 21	<i>October 1, 2021</i>	Repealer section
Sec. 22	<i>October 1, 2021</i>	Repealer section

**Statement of Purpose:**

To eliminate the property tax on certain motor vehicles and adjust the uniform property assessment rate.

*[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.]*

## Harwinton Selectman Office

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**From:** Michael Criss  
**Sent:** Monday, April 19, 2021 11:19 AM  
**To:** Harwinton Selectman Office  
**Subject:** FW: Finance Committee Public Hearing on Tuesday, April 20 - Elimination of Property Tax on Motor Vehicles  
**Attachments:** 21-27 Public Hearings.pdf

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**From:** Sandra Amado <SAmado@CCM-CT.ORG> **On Behalf Of** CCM Public Policy and Advocacy  
**Sent:** Thursday, April 15, 2021 2:32 PM  
**Subject:** Finance Committee Public Hearing on Tuesday, April 20 - Elimination of Property Tax on Motor Vehicles

Dear Municipal Leader:

The Finance, Revenue and Bonding Committee will hear public testimony on **SB 1105 Eliminating the Property Tax on Certain Motor Vehicles and Adjusting the Uniform Property Assessment Rate.**

SB 1105 would among other things:

- Add motor vehicles to the list of tax-exempt property under CGS 12-81, rental vehicles would be taxable under a local option provision. The bill would create a local option for municipalities to phase in the shift of motor vehicles tax revenue to real and personal property over five years.
- Additionally, the bill would require municipalities beginning on October 1, 2021, to tax local property at 100% present and true value rather than the current taxable rate of 70% present and true value.

**The Finance, Revenue and Bonding Committee public hearing will be held on Tuesday, April 20, 2021, at 9:00 a.m. via Zoom**

The public hearing can be viewed on [YouTube](#). If you are interested in signing up to testify via zoom, you can [register to testify here](#) and a link will be sent to you with the login info. **Registration to testify virtually will close at 3:00 p.m. this Monday, April 19.**

**NOTE:** The committee will accept electronic testimony via email at [fintestimony@cga.ct.gov](mailto:fintestimony@cga.ct.gov).

If you wish to testify before or submit testimony to this committee, please contact [Randy Collins](#), Advocacy Manager, CCM

Regards,  
[CCM Public Policy & Advocacy Staff](#)