



General Assembly

January Session, 2021

Raised Bill No. 6631

LCO No. 4716



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT CONCERNING THE WAIVER OF INTEREST ON DELINQUENT PROPERTY TAXES.

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

1 Section 1. (NEW) (*Effective from passage*) Notwithstanding the
2 provisions of sections 12-124 and 12-145 of the general statutes
3 concerning the waiver of interest on delinquent property taxes, the tax
4 collector of a municipality may waive, for good cause, all or a portion of
5 the interest due and payable on delinquent property taxes owed to such
6 municipality on property owned by an individual, as defined in section
7 1-79 of the general statutes. The tax collector shall notify the taxing
8 authority of the municipality of all waivers granted pursuant to this
9 section.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>from passage</i>	New section
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Statement of Purpose:

To authorize municipal tax collectors to waive all or part of the interest due and payable on delinquent property taxes owed by certain taxpayers.

[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.]