



General Assembly

February Session, 2020

**Raised Bill No. 96**

LCO No. 905



Referred to Committee on ENVIRONMENT

Introduced by:  
(ENV)

***AN ACT CONCERNING THE TAX ASSESSMENT OF CERTAIN  
AQUACULTURE PROPERTIES.***

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

1 Section 1. Section 12-107b of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective October 1, 2020, and*  
3 *applicable to assessment years commencing on or after October 1, 2020*):

4 When used in sections 12-107a to 12-107e, inclusive, and 12-107g:

5 (1) The term "farm land" means any tract or tracts of land, including  
6 woodland and wasteland, constituting a farm unit and includes any  
7 marine-based aquaculture facilities and operations;

8 (2) The term "forest land" means any tract or tracts of land  
9 aggregating twenty-five acres or more in area bearing tree growth that  
10 conforms to the forest stocking, distribution and condition standards  
11 established by the State Forester pursuant to subsection (a) of section 12-  
12 107d, and consisting of (A) one tract of land of twenty-five or more  
13 contiguous acres, which acres may be in contiguous municipalities, (B)  
14 two or more tracts of land aggregating twenty-five acres or more in

15 which no single component tract shall consist of less than ten acres, or  
16 (C) any tract of land which is contiguous to a tract owned by the same  
17 owner and has been classified as forest land pursuant to this section;

18 (3) The term "open space land" means any area of land, including  
19 forest land, land designated as wetland under section 22a-30 and not  
20 excluding farm land, the preservation or restriction of the use of which  
21 would (A) maintain and enhance the conservation of natural or scenic  
22 resources, (B) protect natural streams or water supply, (C) promote  
23 conservation of soils, wetlands, beaches or tidal marshes, (D) enhance  
24 the value to the public of abutting or neighboring parks, forests, wildlife  
25 preserves, nature reservations or sanctuaries or other open spaces, (E)  
26 enhance public recreation opportunities, (F) preserve historic sites, or  
27 (G) promote orderly urban or suburban development;

28 (4) The word "municipality" means any town, consolidated town and  
29 city, or consolidated town and borough;

30 (5) The term "planning commission" means a planning commission  
31 created pursuant to section 8-19;

32 (6) The term "plan of conservation and development" means a plan  
33 of development, including any amendment thereto, prepared or  
34 adopted pursuant to section 8-23;

35 (7) The term "certified forester" means a practitioner certified as a  
36 forester pursuant to section 23-65h; and

37 (8) The term "maritime heritage land" means that portion of  
38 waterfront real property owned by a commercial lobster fisherman,  
39 shellstock shipper or aquaculture operator licensed pursuant to title 26,  
40 when such portion of such property is used by such fisherman, shipper  
41 or operator for commercial lobstering, shellfishing or aquaculture  
42 purposes, provided in the tax year of the owner ending immediately  
43 prior to any assessment date with respect to which application is  
44 submitted pursuant to section 12-107g, not less than fifty per cent of the  
45 adjusted gross income of such fisherman, shipper or operator as

46 determined for purposes of the federal income tax, is derived from  
47 commercial lobster fishing, shellfishing or aquaculture subject to proof  
48 satisfactory to the assessor in the town in which such application is  
49 submitted. "Maritime heritage land" does not include buildings not used  
50 exclusively by such fisherman, shipper or operator for commercial  
51 lobstering, shellfishing or aquaculture purposes.

52 Sec. 2. Section 26-250 of the general statutes is repealed and the  
53 following is substituted in lieu thereof (*Effective October 1, 2020*):

54 [All] Except as provided in sections 12-107a to 12-107e, inclusive, and  
55 12-107g, all shellfish grounds lying within the waters of this state and  
56 not exclusively within state jurisdiction shall be taxed in the same  
57 manner in all respects as real estate in the several towns within the  
58 meridian lines of which such shellfish grounds are situated, and no  
59 other tax or rental shall be laid or collected on such grounds or the  
60 franchise of any person therein.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2020, and applicable to assessment years commencing on or after October 1, 2020</i>	12-107b
Sec. 2	<i>October 1, 2020</i>	26-250

**Statement of Purpose:**

To authorize the application of the Public Act 490 tax program to aquaculture operations.

*[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.]*