



General Assembly

January Session, 2023

Proposed Bill No. 505

LCO No. 2440



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:

SEN. NEEDLEMAN, 33rd Dist.

REP. HAINES I., 34th Dist.

AN ACT AUTHORIZING AN EXTENSION OF TIME FOR FILING AN ANNUAL DECLARATION OF PERSONAL PROPERTY FOR CERTAIN TAXPAYERS.

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

- 1 That title 12 of the general statutes be amended to authorize any
- 2 municipality, by vote of its legislative body, to grant an extension of not
- 3 more than forty-five days from the date an annual declaration of
- 4 personal property was due by a taxpayer, at the request of such
- 5 taxpayer, on the basis of criteria developed by such municipality,
- 6 including, but not limited to, hardship experienced by such taxpayer
- 7 which may account for the failure to timely file such declaration.

Statement of Purpose:

To authorize municipalities to grant extensions for the filing of annual declarations of personal property to taxpayers who experienced a hardship that prevented the timely filing of such declarations.