

New Remedial Bill Concerning Connecticut Property Tax Exemption for Manufacturers in Certain Municipalities

For What It May Be Worth

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Connecticut has adopted a variety of property tax exemptions for certain specified uses of real and personal property, including property used in manufacturing. The prerequisite filing obligations and deadlines associated with a number of these exemptions have, on occasion, been inadvertently missed by otherwise eligible taxpayers.

Historically, the Connecticut General Assembly has exhibited a willingness to adopt remedial bills to assist taxpayers in this predicament, which provide an opportunity to cure the delinquent filing obligation.

As part of the January 2023 legislative session, the General Assembly introduced such a bill concerning the property tax exemption for manufacturers as codified in General Statutes § 12-81(76). Raised Senate Bill No. 1136 (the "Bill") proposes to allow eligible taxpayers located in the Town of Thomaston and the Town of East Hampton to pursue the manufacturing property tax exemption with respect to prior grand list years, notwithstanding the passage of the statutory filing deadline for that exemption.

Section 1 of the Bill relates to Thomaston taxpayers which were otherwise eligible on the 2019, 2020 and 2021 grand lists and would permit filings for the manufacturing exemption within thirty (30) days of the effective date of the Bill. Section 2 authorizes eligible taxpayers in East Hampton to do the same with respect to the 2022 grand list. The current version of the Bill does not indicate the effective date if passed.

As this legislative session is ongoing, there is an opportunity for additional sections to be added to the Bill and expand its scope to include other towns and cities. If your company is located outside of Thomaston or East Hampton and finds itself in a similar situation, it may be worthwhile to bring the issue to the attention of your local State Representative or State Senator and request that your municipality be added to the Bill.

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Please contact Attorney Michael Marafito or another member of Pullman & Comley's Property Tax and Valuation Department if you have any questions about Raised Senate Bill No. 1136.

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