

Update on Remedial Bill Concerning Connecticut Property Tax Exemptions for Manufacturers & Not-For-Profit Organizations in Certain Municipalities

For What It May Be Worth

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As an update to our recent post titled “New Remedial Bill Concerning Connecticut Property Tax Exemption for Manufacturers In Certain Municipalities,” which analyzed Raised Senate Bill 1136 (“SB 1136”); a related bill, Senate Bill 1234 (“SB 1234”), currently pending before the General Assembly’s Finance, Revenue and Bonding Committee, would expand that opportunity to eligible manufacturers located in other municipalities.

SB 1234 further provides a similar option for not-for-profit organizations located in a particular municipality to pursue the charitable use property tax exemption, pursuant to General Statutes 12-81(7) (the “Charitable Exemption”), on a prior grand list year notwithstanding the passage of the statutory deadline for that exemption.

Sections 1 & 2 of SB 1234 relate to taxpayers in Berlin and Thomaston, respectively, that were otherwise eligible on the 2022 grand list to file for the Manufacturing Exemption within thirty (30) days of the effective date of the bill. Section 2 of SB 1234 also mirrors the Thomaston section of SB 1136 in that it would further permit eligible taxpayers in that town to file for the Manufacturing Exemption on the 2019, 2020 and 2021 grand lists within the same time frame.

Sections 3 & 5 of SB 1234 relate to eligible taxpayers in Thompson and West Haven, respectively, and would permit them to file for the Manufacturing Exemption with respect to the 2021 grand list within thirty (30) days of the effective date of the bill.

Section 4 of SB 1234 addresses the Charitable Exemption for certain not-for-profit corporations under General Statutes 12-81(7) and would allow eligible entities located in West Hartford to file for that exemption with respect to the 2021 grand list within thirty (30) days of the effective date of the bill.

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SB 1234 is scheduled for a public hearing on March 24, 2023 and there remains an opportunity for additional sections to be added to SB 1234 to broaden its scope to additional municipalities. If you are a manufacturing company or charitable organization located outside of the subject municipalities and find yourself in a similar situation, it may be worthwhile to bring the issue to the attention of your local State Senator or State Representative to see if your town or city can be added to the bill.

Please contact attorney Michael Marafito or another member of Pullman & Comley's Property Tax and Valuation Department if you have any questions about SB 1136 or SB 1234.

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