



State of Connecticut
GENERAL ASSEMBLY
STATE CAPITOL
HARTFORD, CONNECTICUT 06106-1591

February 24, 2014

Representative Tim Larson
Chair, M.O.R.E. Commission

Representative Mae Flexer
Vice-Chair, M.O.R.E Commission

Representative Dan Fox
Vice-Chair M.O.R.E. Commission

Senator Len Fasano
Ranking Member, M.O.R.E. Commission

Senator Steve Cassano
Vice-Chair, M.O.R.E. Commission

Representative Chris Davis
Ranking Member, M.O.R.E Commission

Re: M.O.R.E. Municipal Tax Authority Sub-Committee Recommendations

The Bi-Partisan M.O.R.E. Municipal Tax Authority Sub-Committee has met over the past several months with legislators, municipal leaders and various stake holders to develop comprehensive proposals. These proposals call for both short and long term recommendations regarding property tax reform and addressing the fiscal disparity that exist amongst municipalities. The Sub-Committee has based these recommendations on presentations from several guest experts and property tax reform studies that have been completed. These recommendations will strive to provide funding for municipal services in a way that will encourage property tax relief, regional cooperation and smart economic growth amongst municipalities in a fair and efficient manner.

The Sub-Committee recommendations consist of the following four LCO Working Drafts:

- (1) AAC An Analysis Of The Efficiency And Cost Of Municipal Services (LCO 1515)
- (2) AAC The Municipal Revenue Sharing Account (LCO 700).
- (3) AAC The Rental Vehicle Tax In Airport Development Zones (LCO 1614)
- (4) AAC Rare Or Special Interest Motor Vehicles (LCO 1513)

On behalf the Municipal Tax Authority Sub-Committee we look forward to working with leadership to secure the passage of these initiatives this legislative session.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Berger".

Representative Jeff Berger
Chairman, Municipal Tax Authority Sub-Committee

**Cc: Representative J. Brendan Sharkey, Speaker of the House
Representative Jason Rojas, Chair, Planning and Development Committee
Senator Catherine Osten, Chair, Planning and Development Committee
Representative Patricia Widlitz, Chair, Finance Revenue and Bonding
Municipal Tax Authority Sub-Committee Members**

M.O.R.E. Municipal Tax Authority Mission Statement

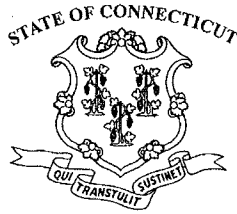
The Municipal Opportunities & Regional Efficiencies (M.O.R.E.) Municipal Tax Authority Sub-Committee strives to provide comprehensive recommendations for both short and long term objectives regarding revisions to Connecticut's tax structure and addressing the fiscal disparities that exist amongst municipalities.

The Sub-Committee's goal is to propose reforms that will reduce the State's overreliance on the property tax by creating alternative revenue available to municipalities, while simultaneously bring balance to the State's overall tax structure, in a way that addresses the unique issues of our local municipalities both fairly and efficiently. Utilizing reliable empirical data, the State of Connecticut will strive to provide funding for municipal services that will encourage regional cooperation and smart economic growth among municipalities.

To address these changes, the committee will be guided by the principles of the National Conference of State Legislatures (NCSL) for a high quality tax revenue system as recommended by the 2006 Report of the Connecticut Program Review and Investigations Committee on our State Tax System.

These principles require the Sub-Committee recommendations to be:

- Complementary
- Balanced
- Reliable
- Equitable
- Economically Competitive
- Neutral
- Accountable
- Fair, and
- Efficiently Administered.



WORKING DRAFT

General Assembly

Raised Bill No.

February Session, 2014

LCO No. 1515



Referred to Committee on

Introduced by:

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AN ACT CONCERNING AN ANALYSIS OF THE EFFICACY AND COST OF MUNICIPAL SERVICES.

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

- 1 Section 1. (*Effective July 1, 2014*) The sum of five hundred thousand
2 dollars is appropriated to the Program Review and Investigations
3 Committee, from the General Fund, for the fiscal year ending June 30,
4 2015, for the purpose of hiring consultants as necessary to conduct an
5 analysis of the gap between municipal needs and the capacity of
6 municipalities to meet those needs, as recommended by the Municipal
7 Tax Authority Subcommittee of the Municipal Opportunities and
8 Regional Efficiencies Commission.

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

Section 1	<i>July 1, 2014</i>	New section
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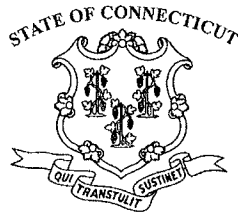
Statement of Purpose:

To carry out the purposes of the Municipal Tax Authority Subcommittee of the M.O.R.E. Commission.

WORKING DRAFT

Raised Bill No.

[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.]



WORKING DRAFT

General Assembly

February Session, 2014

Raised Bill No.

LCO No. 700



Referred to Committee on

Introduced by:

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AN ACT CONCERNING THE MUNICIPAL REVENUE SHARING ACCOUNT.

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

1 Section 1. Subdivision (1) of section 12-408 of the 2014 supplement
2 to the general statutes is repealed and the following is substituted in
3 lieu thereof (*Effective July 1, 2014*):

4 (1) (A) For the privilege of making any sales, as defined in
5 subdivision (2) of subsection (a) of section 12-407, at retail, in this state
6 for a consideration, a tax is hereby imposed on all retailers at the rate
7 of six and thirty-five-hundredths per cent of the gross receipts of any
8 retailer from the sale of all tangible personal property sold at retail or
9 from the rendering of any services constituting a sale in accordance
10 with subdivision (2) of subsection (a) of section 12-407, except, in lieu
11 of said rate of six and thirty-five-hundredths per cent, the rates
12 provided in subparagraphs (B) to (H), inclusive, of this subdivision;

13 (B) At a rate of fifteen per cent with respect to each transfer of
14 occupancy, from the total amount of rent received for such occupancy

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15 of any room or rooms in a hotel or lodging house for the first period
16 not exceeding thirty consecutive calendar days;

17 (C) With respect to the sale of a motor vehicle to any individual who
18 is a member of the armed forces of the United States and is on full-time
19 active duty in Connecticut and who is considered, under 50 App USC
20 574, a resident of another state, or to any such individual and the
21 spouse thereof, at a rate of four and one-half per cent of the gross
22 receipts of any retailer from such sales, provided such retailer requires
23 and maintains a declaration by such individual, prescribed as to form
24 by the commissioner and bearing notice to the effect that false
25 statements made in such declaration are punishable, or other evidence,
26 satisfactory to the commissioner, concerning the purchaser's state of
27 residence under 50 App USC 574;

28 (D) (i) With respect to the sales of computer and data processing
29 services occurring on or after July 1, 1997, and prior to July 1, 1998, at
30 the rate of five per cent, on or after July 1, 1998, and prior to July 1,
31 1999, at the rate of four per cent, on or after July 1, 1999, and prior to
32 July 1, 2000, at the rate of three per cent, on or after July 1, 2000, and
33 prior to July 1, 2001, at the rate of two per cent, on or after July 1, 2001,
34 at the rate of one per cent, and (ii) with respect to sales of Internet
35 access services, on and after July 1, 2001, such services shall be exempt
36 from such tax;

37 (E) (i) With respect to the sales of labor that is otherwise taxable
38 under subparagraph (C) or (G) of subdivision (2) of subsection (a) of
39 section 12-407 on existing vessels and repair or maintenance services
40 on vessels occurring on and after July 1, 1999, such services shall be
41 exempt from such tax;

42 (ii) With respect to the sale of a vessel, such sale shall be exempt
43 from such tax provided such vessel is docked in this state for sixty or
44 fewer days in a calendar year;

45 (F) With respect to patient care services for which payment is

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46 received by the hospital on or after July 1, 1999, and prior to July 1,
47 2001, at the rate of five and three-fourths per cent and on and after July
48 1, 2001, such services shall be exempt from such tax;

49 (G) With respect to the rental or leasing of a passenger motor
50 vehicle for a period of thirty consecutive calendar days or less, at a rate
51 of nine and thirty-five-hundredths per cent;

52 (H) With respect to the sale of (i) a motor vehicle for a sales price
53 exceeding fifty thousand dollars, at a rate of seven per cent on the
54 entire sales price, (ii) jewelry, whether real or imitation, for a sales
55 price exceeding five thousand dollars, at a rate of seven per cent on the
56 entire sales price, and (iii) an article of clothing or footwear intended to
57 be worn on or about the human body, a handbag, luggage, umbrella,
58 wallet or watch for a sales price exceeding one thousand dollars, at a
59 rate of seven per cent on the entire sales price. For purposes of this
60 subparagraph, "motor vehicle" shall have the meaning provided in
61 section 14-1, but shall not include a motor vehicle subject to the
62 provisions of subparagraph (C) of this subdivision, a motor vehicle
63 having a gross vehicle weight rating over twelve thousand five
64 hundred pounds, or a motor vehicle having a gross vehicle weight
65 rating of twelve thousand five hundred pounds or less that is not used
66 for private passenger purposes, but is designed or used to transport
67 merchandise, freight or persons in connection with any business
68 enterprise and issued a commercial registration or more specific type
69 of registration by the Department of Motor Vehicles;

70 (I) The rate of tax imposed by this chapter shall be applicable to all
71 retail sales upon the effective date of such rate, except that a new rate
72 which represents an increase in the rate applicable to the sale shall not
73 apply to any sales transaction wherein a binding sales contract without
74 an escalator clause has been entered into prior to the effective date of
75 the new rate and delivery is made within ninety days after the effective
76 date of the new rate. For the purposes of payment of the tax imposed
77 under this section, any retailer of services taxable under subparagraph

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78 (I) of subdivision (2) of subsection (a) of section 12-407, who computes
79 taxable income, for purposes of taxation under the Internal Revenue
80 Code of 1986, or any subsequent corresponding internal revenue code
81 of the United States, as from time to time amended, on an accounting
82 basis which recognizes only cash or other valuable consideration
83 actually received as income and who is liable for such tax only due to
84 the rendering of such services may make payments related to such tax
85 for the period during which such income is received, without penalty
86 or interest, without regard to when such service is rendered; [and]

87 (J) For calendar quarters ending on or after September 30, 2011, the
88 commissioner shall deposit into the regional planning incentive
89 account, established pursuant to section 4-66k, six and seven-tenths
90 per cent of the amounts received by the state from the tax imposed
91 under subparagraph (B) of this subdivision and ten and seven-tenths
92 per cent of the amounts received by the state from the tax imposed
93 under subparagraph (G) of this subdivision; [.] and

94 (K) For calendar quarters ending on or after September 30, 2014, the
95 commissioner shall deposit into the municipal revenue sharing
96 account established pursuant to section 4-66l, one and fifty-seven-
97 hundredths per cent of the amounts received by the state from the tax
98 imposed under subparagraph (A) of this subdivision, and one and
99 forty-three-hundredths per cent of the amount received by the state
100 from the tax imposed under subparagraph (H) of this subdivision.

101 Sec. 2. Subdivision (1) of section 12-411 of the 2014 supplement to
102 the general statutes is repealed and the following is substituted in lieu
103 thereof (*Effective July 1, 2014*):

104 (1) (A) An excise tax is hereby imposed on the storage, acceptance,
105 consumption or any other use in this state of tangible personal
106 property purchased from any retailer for storage, acceptance,
107 consumption or any other use in this state, the acceptance or receipt of
108 any services constituting a sale in accordance with subdivision (2) of

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109 subsection (a) of section 12-407, purchased from any retailer for
110 consumption or use in this state, or the storage, acceptance,
111 consumption or any other use in this state of tangible personal
112 property which has been manufactured, fabricated, assembled or
113 processed from materials by a person, either within or without this
114 state, for storage, acceptance, consumption or any other use by such
115 person in this state, to be measured by the sales price of materials, at
116 the rate of six and thirty-five-hundredths per cent of the sales price of
117 such property or services, except, in lieu of said rate of six and thirty-
118 five-hundredths per cent;

119 (B) At a rate of fifteen per cent of the rent paid for occupancy of any
120 room or rooms in a hotel or lodging house for the first period of not
121 exceeding thirty consecutive calendar days;

122 (C) With respect to the storage, acceptance, consumption or use in
123 this state of a motor vehicle purchased from any retailer for storage,
124 acceptance, consumption or use in this state by any individual who is a
125 member of the armed forces of the United States and is on full-time
126 active duty in Connecticut and who is considered, under 50 App USC
127 574, a resident of another state, or to any such individual and the
128 spouse of such individual at a rate of four and one-half per cent of the
129 sales price of such vehicle, provided such retailer requires and
130 maintains a declaration by such individual, prescribed as to form by
131 the commissioner and bearing notice to the effect that false statements
132 made in such declaration are punishable, or other evidence,
133 satisfactory to the commissioner, concerning the purchaser's state of
134 residence under 50 App USC 574;

135 (D) (i) With respect to the acceptance or receipt in this state of labor
136 that is otherwise taxable under subparagraph (C) or (G) of subdivision
137 (2) of subsection (a) of section 12-407 on existing vessels and repair or
138 maintenance services on vessels occurring on and after July 1, 1999,
139 such services shall be exempt from such tax;

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140 (ii) With respect to the storage, acceptance or other use of a vessel in
141 this state, such storage, acceptance or other use shall be exempt from
142 such tax, provided such vessel is docked in this state for sixty or fewer
143 days in a calendar year;

144 (E) (i) With respect to the acceptance or receipt in this state of
145 computer and data processing services purchased from any retailer for
146 consumption or use in this state occurring on or after July 1, 1997, and
147 prior to July 1, 1998, at the rate of five per cent of such services, on or
148 after July 1, 1998, and prior to July 1, 1999, at the rate of four per cent of
149 such services, on or after July 1, 1999, and prior to July 1, 2000, at the
150 rate of three per cent of such services, on or after July 1, 2000, and prior
151 to July 1, 2001, at the rate of two per cent of such services, on and after
152 July 1, 2001, at the rate of one per cent of such services, and (ii) with
153 respect to the acceptance or receipt in this state of Internet access
154 services, on or after July 1, 2001, such services shall be exempt from
155 tax;

156 (F) With respect to the acceptance or receipt in this state of patient
157 care services purchased from any retailer for consumption or use in
158 this state for which payment is received by the hospital on or after July
159 1, 1999, and prior to July 1, 2001, at the rate of five and three-fourths
160 per cent and on and after July 1, 2001, such services shall be exempt
161 from such tax;

162 (G) With respect to the rental or leasing of a passenger motor
163 vehicle for a period of thirty consecutive calendar days or less, at a rate
164 of nine and thirty-five-hundredths per cent;

165 (H) With respect to the sale of (i) a motor vehicle for a sales price
166 exceeding fifty thousand dollars, at a rate of seven per cent on the
167 entire sales price, (ii) jewelry, whether real or imitation, for a sales
168 price exceeding five thousand dollars, at a rate of seven per cent on the
169 entire sales price, and (iii) an article of clothing or footwear intended to
170 be worn on or about the human body, a handbag, luggage, umbrella,

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171 wallet or watch for a sales price exceeding one thousand dollars, at a
172 rate of seven per cent on the entire sales price. For purposes of this
173 subparagraph, "motor vehicle" shall have the meaning provided in
174 section 14-1, but shall not include a motor vehicle subject to the
175 provisions of subparagraph (C) of this subdivision, a motor vehicle
176 having a gross vehicle weight rating over twelve thousand five
177 hundred pounds, or a motor vehicle having a gross vehicle weight
178 rating of twelve thousand five hundred pounds or less that is not used
179 for private passenger purposes, but is designed or used to transport
180 merchandise, freight or persons in connection with any business
181 enterprise and issued a commercial registration or more specific type
182 of registration by the Department of Motor Vehicles; [and]

183 (I) For calendar quarters ending on or after September 30, 2011, the
184 commissioner shall deposit into the regional planning incentive
185 account, established pursuant to section 4-66k, six and seven-tenths
186 per cent of the amounts received by the state from the tax imposed
187 under subparagraph (B) of this subdivision and ten and seven-tenths
188 per cent of the amounts received by the state from the tax imposed
189 under subparagraph (G) of this subdivision; [.] and

190 (J) For calendar quarters ending on or after September 30, 2014, the
191 commissioner shall deposit into the municipal revenue sharing
192 account established pursuant to section 4-66l, one and fifty-seven-
193 hundredths per cent of the amounts received by the state from the tax
194 imposed under subparagraph (A) of this subdivision, and one and
195 forty-three-hundredths per cent of the amounts received by the state
196 from the tax imposed under subparagraph (H) of this subdivision.

197 Sec. 3. (NEW) (*Effective July 1, 2014*) For calendar quarters
198 commencing on and after September 30, 2014, the Commissioner of
199 Revenue Services shall deposit into the municipal revenue sharing
200 account established pursuant to section 4-66l of the general statutes, (1)
201 thirty-three per cent of the amounts received pursuant to subdivision
202 (1) of subsection (a) of section 12-494 of the general statutes,

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203 subparagraph (A) of subdivision (2) of subsection (b) of said section
204 12-494, and subdivision (3) of subsection (b) of said section 12-494, and
205 (2) twenty per cent of the amounts received pursuant to subdivision (1)
206 of subsection (b) of said section 12-494 and subparagraph (B) of
207 subdivision (2) of subsection (b) of said section 12-494.

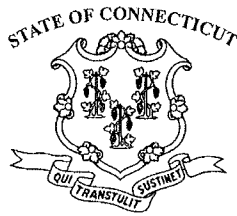
208 Sec. 4. (*Effective from passage*) The sum of twelve million seven
209 hundred thousand dollars is appropriated to the Office of Policy and
210 Management, from the General Fund, for the fiscal year ending June
211 30, 2014, for distribution to municipalities in the amounts provided in
212 section 4-661 of the general statutes.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2014</i>	12-408(1)
Sec. 2	<i>July 1, 2014</i>	12-411(1)
Sec. 3	<i>July 1, 2014</i>	New section
Sec. 4	<i>from passage</i>	New section

Statement of Purpose:

To provide municipalities with the full amount of funds anticipated from the municipal revenue sharing account prior to the elimination of the transfer of tax revenues to such account on July 1, 2013.

[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.]



WORKING DRAFT

General Assembly

February Session, 2014

Raised Bill No.

LCO No. 1614



Referred to Committee on

Introduced by:

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AN ACT CONCERNING THE RENTAL VEHICLE TAX IN AIRPORT DEVELOPMENT ZONES.

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

1 Section 1. Subsections (a) and (b) of section 12-692 of the general
2 statutes are repealed and the following is substituted in lieu thereof
3 (*Effective July 1, 2014*):

4 (a) For purposes of this section:

5 (1) "Passenger motor vehicle" means a passenger vehicle [, which is]
6 rented without a driver [and which] that is part of a motor vehicle fleet
7 of five or more passenger motor vehicles that are used for rental
8 purposes by a rental company.

9 (2) "Rental truck" means a (A) vehicle rented without a driver that
10 has a gross vehicle weight rating of twenty-six thousand pounds or
11 less and is used in the transportation of personal property but not for
12 business purposes, or (B) trailer that has a gross vehicle weight rating
13 of not more than six thousand pounds.

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14 (3) "Rental company" means any business entity that is engaged in
15 the business of renting passenger motor vehicles, rental trucks without
16 a driver or machinery in this state to lessees and that uses for rental
17 purposes a motor vehicle fleet of five or more passenger motor
18 vehicles, rental trucks or pieces of machinery in this state, but does not
19 mean any person, firm or corporation that is licensed, or required to be
20 licensed, pursuant to section 14-52, (A) as a new car dealer, repairer or
21 limited repairer, or (B) as a used car dealer that is not primarily
22 engaged in the business of renting passenger motor vehicles or rental
23 trucks without a driver in this state to lessees.

24 (4) "Lessee" means any person who leases a passenger motor
25 vehicle, rental truck or machinery from a rental company for such
26 person's own use and not for rental to others.

27 (5) "Machinery" means heavy equipment without an operator that
28 may be used for construction, mining or forestry, including, but not
29 limited to, bulldozers, earthmoving equipment, well-drilling
30 machinery and equipment or cranes.

31 (b) [There] (1) Except as provided in subdivision (2) of this
32 subsection, there is hereby imposed a three per cent surcharge on each
33 passenger motor vehicle or rental truck rented within the state by a
34 rental company to a lessee for a period of less than thirty-one days. The
35 rental surcharge shall be imposed on the total amount the rental
36 company charges the lessee for the rental of a motor vehicle. Such
37 surcharge shall be in addition to any tax otherwise applicable to any
38 such transaction and shall be includable in the measure of the sales
39 and use taxes imposed under chapter 219.

40 (2) In addition to the three per cent surcharge in subdivision (1) of
41 this subsection, for the fiscal year commencing July 1, 2014, and ending
42 June 30, 2015, there is hereby imposed a three per cent surcharge, for a
43 total of a six per cent surcharge, and beginning with the fiscal year
44 commencing July 1, 2015, there is hereby imposed a three and one-half

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45 per cent surcharge, for a total of a six and one-half per cent surcharge,
46 on each passenger motor vehicle or rental truck rented within any
47 airport development zone, as established pursuant to section 32-75d,
48 by a rental company to a lessee for a period of less than thirty-one
49 days. The rental surcharge shall be imposed in the same manner as
50 provided in subdivision (1) of this subsection. On or before February
51 15, 2015, and February fifteenth annually thereafter, each rental
52 company shall remit to the Commissioner of Revenue Services for
53 deposit into the municipal reimbursement and revenue account
54 established in section 328 of public act 13-247 the aggregate amount of
55 the surcharge collected under this subdivision, except that on and after
56 February 15, 2016, each rental company may retain fourteen per cent of
57 such aggregate amount.

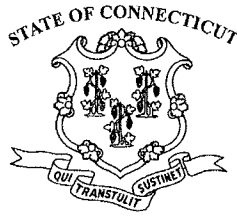
This act shall take effect as follows and shall amend the following sections:

Section 1	<i>July 1, 2014</i>	12-692(a) and (b)
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Statement of Purpose:

To carry out the purposes of the M.O.R.E. subcommittee on municipal taxation.

[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.]



WORKING DRAFT

General Assembly

February Session, 2014

Raised Bill No.

LCO No. 1513



Referred to Committee on

Introduced by:

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AN ACT CONCERNING RARE OR SPECIAL INTEREST MOTOR VEHICLES.

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

1 Section 1. Subsection (b) of section 12-71 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective*
3 *October 1, 2014, and applicable to assessment years commencing on and after*
4 *said date*):

5 (b) Except as otherwise provided by the general statutes, property
6 subject to this section shall be valued at the same percentage of its then
7 actual valuation as the assessors have determined with respect to the
8 listing of real estate for the same year, except that any antique, rare or
9 special interest motor vehicle, as defined in section 14-1, as amended
10 by this act, shall be assessed at a value of not more than five hundred
11 dollars. The owner of such antique, rare or special interest motor
12 vehicle may be required by the assessors to provide reasonable
13 documentation that such motor vehicle is an antique, rare or special
14 interest motor vehicle, provided any motor vehicle for which special
15 number plates have been issued pursuant to section 14-20, as amended

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16 by this act, shall not be required to provide any such documentation.
17 The provisions of this section shall not include money or property
18 actually invested in merchandise or manufacturing carried on out of
19 this state or machinery or equipment which would be eligible for
20 exemption under subdivision [(72)] (76) of section 12-81 once installed
21 and which cannot begin or which has not begun manufacturing,
22 processing or fabricating; or which is being used for research and
23 development, including experimental or laboratory research and
24 development, design or engineering directly related to manufacturing
25 or being used for the significant servicing, overhauling or rebuilding of
26 machinery and equipment for industrial use or the significant
27 overhauling or rebuilding of other products on a factory basis or being
28 used for measuring or testing or metal finishing or in the production of
29 motion pictures, video and sound recordings.

30 Sec. 2. Subdivision (3) of section 14-1 of the general statutes is
31 repealed and the following is substituted in lieu thereof (*Effective*
32 *October 1, 2014*):

33 (3) "Antique, rare or special interest motor vehicle" means a motor
34 vehicle [twenty] thirty years old or older [which] that is being
35 preserved because of historic interest and [which] that is not altered or
36 modified from the original manufacturer's specifications;

37 Sec. 3. Subdivision (49) of section 14-1 of the general statutes is
38 repealed and the following is substituted in lieu thereof (*Effective*
39 *October 1, 2014*):

40 (49) "Modified antique motor vehicle" means a motor vehicle
41 [twenty] thirty years old or older [which] that has been modified for
42 safe road use, including, but not limited to, modifications to the drive
43 train, suspension, braking system and safety or comfort apparatus;

44 Sec. 4. Section 14-20 of the general statutes is repealed and the
45 following is substituted in lieu thereof (*Effective October 1, 2014*):

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46 (a) The Commissioner of Motor Vehicles may issue special number
47 plates for antique, rare or special interest motor vehicles, including
48 antique, rare or special interest motor vehicles that have been
49 modified, such special number plates to be issued on a permanent
50 basis, except as provided in subsection (c) of this section. The
51 commissioner shall charge a fee for such plates which shall cover the
52 entire cost of making the same. An owner of such antique, rare or
53 special interest motor vehicle may use such owner's own porcelain
54 number plate in place of the plates issued by the commissioner
55 provided (1) such plate was originally issued by the department, [and]
56 (2) such owner files with the commissioner a description and the
57 number of such plate, and (3) such owner certifies that such motor
58 vehicle is not driven more than one thousand five hundred miles in a
59 calendar year and provides any additional information the
60 commissioner may require.

61 (b) Notwithstanding the provisions of subsection (a) of this section,
62 section 14-18 and section 14-21b, the owner of such antique, rare or
63 special interest motor vehicle may be authorized by the commissioner
64 to display a number plate originally issued by the Commissioner of
65 Motor Vehicles corresponding to the year of manufacture of such
66 antique, rare or special interest motor vehicle. The commissioner shall
67 issue a certificate of registration, as provided in section 14-12. Such
68 registration shall be valid, subject to renewal, as long as the
69 commissioner permits. Thereafter, the registration number and
70 number plates, if any, which were assigned to such motor vehicle
71 before such registration and number plates were issued under this
72 section, shall be in effect. Each such number plate authorized for use
73 by the commissioner shall be displayed in a conspicuous place at the
74 rear of such motor vehicle at all times while the vehicle is in use or
75 operation upon any public highway. A sticker shall be affixed to each
76 such number plate to denote the expiration date of the registration,
77 unless the commissioner authorizes the sticker, or other evidence of
78 the period of the registration, to be placed elsewhere or carried in such

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79 motor vehicle. Such sticker may contain the corresponding letters and
80 numbers of the registration and number plate. The commissioner may
81 adopt regulations, in accordance with chapter 54, to implement the
82 provisions of this section.

83 (c) Notwithstanding the provisions of this section, on and after
84 October 1, 2014, any person who holds, as of said date, a special
85 number plate for an antique, rare or special interest motor vehicle that
86 is less than thirty years old on said date may be issued a special
87 number plate upon renewal of a registration for such motor vehicle
88 pursuant to section 14-12.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2014, and applicable to assessment years commencing on and after said date</i>	12-71(b)
Sec. 2	<i>October 1, 2014</i>	14-1(3)
Sec. 3	<i>October 1, 2014</i>	14-1(49)
Sec. 4	<i>October 1, 2014</i>	14-20

Statement of Purpose:

To carry out intentions of the M.O.R.E. subcommittee.

[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.]