



General Assembly

February Session, 2024

Raised Bill No. 225

LCO No. 671



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

**AN ACT CONCERNING PERSONAL PROPERTY TAX EXEMPTIONS
FOR MOTOR VEHICLES USED EXCLUSIVELY FOR FARMING.**

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

1 Section 1. Subsection (a) of section 12-91 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective October*
3 *1, 2024*):

4 (a) ~~[All]~~ Any (1) farm machinery, ~~[except]~~ including motor vehicles,
5 as defined in section 14-1, to the assessed value of one hundred
6 thousand dollars, ~~[any]~~ and (2) horse or pony, ~~[which]~~ that is actually
7 and exclusively used in farming, as defined in section 1-1, when owned
8 and kept in this state by, or when held in trust for, any farmer or group
9 of farmers operating as a unit, a partnership or a corporation, a majority
10 of the stock of which corporation is held by members of a family actively
11 engaged in farm operations, shall be exempt from local property
12 taxation; provided each such farmer, whether operating individually or
13 as one of a group, partnership or corporation, shall qualify for such
14 exemption in accordance with the standards set forth in subsection (d)
15 of this section for the assessment year for which such exemption is

16 sought. Only one such exemption shall be allowed to each such farmer,
17 group of farmers, partnership or corporation. Subdivision (38) of section
18 12-81 shall not apply to any person, group, partnership or corporation
19 receiving the exemption provided for in this subsection.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2024</i>	12-91(a)

Statement of Purpose:

To make certain motor vehicles used exclusively for farming eligible for personal property tax exemptions.

[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.]