



General Assembly

February Session, 2024

**Substitute Bill No. 225**



**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2 repealed and the following is substituted in lieu thereof (*Effective October*  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, and applicable to assessment years commencing on or after October 1,*  
4 *2024*):

5 (a) [All] Any (1) farm machinery, [except] including motor vehicles,  
6 as defined in section 14-1, to the assessed value of one hundred  
7 thousand dollars, [any] and (2) horse or pony, [which] that is actually  
8 and exclusively used in farming, as defined in section 1-1, when owned  
9 and kept in this state by, or when held in trust for, any farmer or group  
10 of farmers operating as a unit, a partnership or a corporation, a majority  
11 of the stock of which corporation is held by members of a family actively  
12 engaged in farm operations, shall be exempt from local property  
13 taxation; provided each such farmer, whether operating individually or  
14 as one of a group, partnership or corporation, shall qualify for such  
15 exemption in accordance with the standards set forth in subsection (d)  
16 of this section for the assessment year for which such exemption is  
17 sought. Only one such exemption shall be allowed to each such farmer,  
18 group of farmers, partnership or corporation. Subdivision (38) of section  
19 12-81 shall not apply to any person, group, partnership or corporation

20 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, and applicable to assessment years commencing on or after October 1, 2024:</i>	12-91(a)

**Statement of Legislative Commissioners:**

In the introductory language, ", and applicable to assessment years commencing on or after October 1, 2024" was added to the effective date for accuracy.

**PD**      *Joint Favorable Subst. -LCO*