



General Assembly

January Session, 2023

**Proposed Bill No. 515**

LCO No. 2054



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
SEN. SAMPSON, 16th Dist.

***AN ACT REQUIRING MUNICIPAL NOTICE AND EXPLANATION OF CERTAIN TAX PAYMENT ISSUES.***

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

- 1 That title 12 of the general statutes be amended to require each
- 2 municipality to (1) provide notice to owners of income-producing
- 3 property upon such owners' failure to timely file an annual income and
- 4 expense report, and (2) provide taxpayers an itemization of tax amounts
- 5 and penalties assessed on municipal tax bills that have been assessed
- 6 penalties.

***Statement of Purpose:***

To require municipalities to provide taxpayers notice and explanation of certain tax payment issues.