

Bill No. 5040

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Referred to Committee on *Finance*

LCO No. 152

Introduced by Rep. Comstock, 71st District
Rep. Badolato, 30th District

General Assembly,

January Session, A.D., 1971

AN ACT CONCERNING THE APPLICATION OF PROPERTY TAX PAYMENTS.

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

Section 1. Section 12-144b of the 1969 supplement to the
general statutes is repealed and the following is substituted in
lieu thereof: Each tax payment made to a municipality for taxes
due ON REAL PROPERTY shall be applied by the municipality toward
payment of the oldest outstanding REAL PROPERTY tax obligation of
the party liable for the tax with the interest thereon; provided,
if there is litigation pending between the municipality and said
party concerning [the] SUCH oldest outstanding tax obligation of
said party, such tax payment shall only be applied to the oldest
tax obligation of said party which is not involved in such
litigation.

Sec. 2. This act shall take effect from its passage.

STATEMENT OF PURPOSE: To clarify the intent of the general
assembly that this statute applies only to taxes on real
property.

CONNECTICUT
STATE LIBRARY
LEGISLATIVE REFERENCE
SECTION

[Proposed deletions are enclosed in brackets and proposed
additions are all capitalized, or underlined where appropriate.]