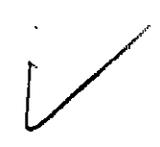


Legislative History for Connecticut Act

| | | |
|---------------------|--------|------|
| HB 5305 | PA 152 | 1972 |
| | @FAX | |
| Neg: 0 | | |
| Senate: 1794 - 1795 | | (2) |
| House: 1499 - 1503 | | (5) |

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in the field are now pointing, believe it or not, to the State of Connecticut for what we have done in this field and I want the record to note my support for it and I think that it's well that the Circle know how the experts feel about what we're doing here.

THE CHAIR:

Will you remark further? If not, all those in favor signify by saying aye. Quietly. Opposed, nay. The ayes have it. The Bill is passed.

THE CLERK:

Calendar No. 362, File No. 380, Favorable Report, Joint Standing Committee on Finance, Substitute House Bill 5305, AN ACT ESTABLISHING A CONVEYANCE TAX ON LAND CLASSIFIED AS FARM, FOREST OR OPEN SPACE AT TIME OF TRANSFER OR CHANGE IN CLASSIFICATION.

THE CHAIR:

Senator Rimer.

SENATOR RIMER:

Mr. President, I move acceptance of the Joint Committee's Favorable Report and passage of the Bill as amended by House Amendment, Schedule A and House Amendment Schedule B.

THE CHAIR:

Will you remark?

SENATOR RIMER:

First, Mr. President, since the House Amendments are not in our file, very briefly explain what those Amendments are. The first Amendment provides that the conveyance tax be paid to the Town Clerk rather than to the Tax Collector. And this makes it comparable to our existing conveyance tax regulation. The

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second Amendment provides that the Tax Assessor shall file annually with the Town Clerk, a certificate for any land which has been classified as farm land, pursuant to Statute or as forest land or as open space land and this certificate shall be recorded in the land records of the Town. Basically, Mr. President, this Bill as amended, provides for a conveyance tax on land classified as farm, forest or open space land under the provisions of Section 12-107c d and e of the Connecticut statutes, if sold within ten years of said classification or acquisition whichever is earlier. Section 3 of the Bill lists various types of transactions which are exempt from the tax and the rate of the conveyance tax ranges from a high of ten percent for land sold within one year of acquisition or change of classification, down to one percent for land sold during the tenth year of ownership.

THE CHAIR:

Question is on passage. Will you remark further? Senator Petroni.

SENATOR PETRONI:

Mr. President and Members of the Circle, I would also rise to support the gentleman from the 26th on this Bill. This is another situation where Towns and Cities were losing their Tax Base by laws passed in this General Assembly. I think its rectifying that. I know that the Housatonic Valley Council elected officials. The Regional Planning Agency of my District strongly supports this Bill and I also feel that it is good legislation for the Towns in my District.

THE CHAIR:

Will you remark further? Hearing, none, all those in favor of passage, signify by saying aye. Opposed, nay. The ayes have it. The Bill is passed.

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in favor will indicate by saying "aye". Opposed. The Bill is passed. EFH

THE CLERK:

Calendar 323 on Page 7. A matter passed temporarily. Calendar No. 323, Substitute for H.B. No. 5305. An Act establishing a conveyance tax on land classified as farm, forest or open space land at time of transfer or change in classification. Committee on Finance.

JAMES J. CLYNES:

Mr. Speaker, I move acceptance of the Joint Committee's favorable report and passage of the Bill.

MR. SPEAKER:

Question's on acceptance and passage. Will you remark.

JAMES J. CLYNES:

Mr. Speaker, the Clerk has an Amendment.

MR. SPEAKER:

Will the Clerk please read House "A".

THE CLERK:

House Amendment Schedule "A", from Mr. Nevas, of the 144th. Add Sec. 6 as follows: "The Tax Assessor shall file annually with the Town Clerk a certificate for any land which has been classified as farm land pursuant to Section 12-107c, as forest land pursuant to Section 12-107d, or as open space land pursuant to Section 12-107e, which certificate shall be recorded in the land records of such town."

MR. SPEAKER:

You have the Amendment.

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JAMES T. CLYNES:

Mr. Speaker, I yield to Mr. ... Representative Nevas... explanation of the Amendment.

EFH

ALAN H. NEVAS:

Mr. Speaker, this Amendment...

MR. SPEAKER:

Does the gentleman care to move the Amendment?

ALAN H. NEVAS:

I move adoption of the Amendment, Mr. Speaker.

MR. SPEAKER:

The question's on adoption of House "A". Will you remark.

ALAN H. NEVAS:

Mr. Speaker, under Section 2 of this Act, a lien, a tax lien, can be imposed upon the property if the tax is not paid by the seller at the time of the transfer. A purchaser who searches the land records of the property which is being acquired would have no way of knowing that the property had previously been classified either as forest land, farm land or open space land. This Amendment would require the Tax Assessor to file a certificate so that any title searcher will become aware of that fact, and the purchaser will be on notice and make sure that the taxes are paid.

MR. SPEAKER:

Will you remark further on House "A". If not, the question is on its adoption. All those in favor will indicate by saying "aye". Opposed. House "A" is adopted. The Chair rules

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it is technical. Will you remark further on the Bill as amended.

EFH

JAMES J. CLYNES:

Yes, Mr. Speaker. This Bill provides for a conveyance tax on land classified as farm, forest and open space land under provisions of Section 12-107, is sold within a ten-year period of said classification or acquisition, whichever is earlier. Mr. Speaker, for years certain people have enjoyed tax shelters on large tracts of land in our open space programs, then sell this land for great profits with no penalty. This Bill, Mr. Speaker, would impose a penalty on those selling the land within a ten-year period of acquisition or classification. It is a good Bill, Mr. Speaker, and I urge its passage.

MR. SPEAKER:

Will you remark further on the Bill. Will you remark. If not, the question's on acceptance of the Joint Committee's favorable report...

GORDON M. VAILL:

Mr. Speaker, the Clerk has an Amendment.

THE CLERK:

House Amendment Schedule "B", offered by Mr. Vaill, of the 173rd. In Lines 32 and 33, strike out the words "Tax Collector" and insert the words "Town Clerk".

MR. SPEAKER:

You have the Amendment.

GORDON M. VAILL:

Mr. Speaker, this is in case of our small towns where the Tax Collector's job is mainly a part-time job, and he's not

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around when there is a closing on a transaction. This eliminates him and the Town Clerk can handle this matter.

EFH

MR. SPEAKER:

Question's on adoption of House Amendment Schedule "B".

Will you remark.

ROBERT A. ARGAZZI:

Yes, Mr. Speaker. Just another aspect to what Mr. Vaill just said. I think it's a good Amendment, because usually the Town Clerk collects all the fees regarding a transfer anyway, and I think to require the Tax Collector to collect them would just mean a double mailing, and I think it's a very good idea.

MR. SPEAKER:

Will you remark further on House "B". Will you remark. If not, the question's on its adoption. All those in favor will indicate by saying "aye". Opposed. House "B" is adopted. The Chair rules it is technical. Will you remark further on the Bill as amended by House Amendments Schedules "A" and "B".

HERBERT V. CAMP, JR.:

Thank you, Mr. Speaker. This is an excellent Bill, one which we've worked on for several years. It's a Bill that keeps faith with all of the taxpayers within a town, and it seems to me adds a note of equality to those who get an advantage at one time. They have to pay the tax at another, or part of it. I think it's excellent legislation. If this passed this House the last Session, slightly modified from this but very little, I hope will get through the Senate and the Governor, as well, this year.

MR. SPEAKER:

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Will you remark further on the Bill as amended. Will you remark. If not, the question's on acceptance of the Joint Committee's favorable report and passage of the Bill as amended by House "A" and "B". All those in favor will indicate by saying "aye". Opposed. The Bill is passed.

EFH

THE CLERK:

Page 7, second from the bottom, Calendar No. 328, Substitute for H.B. No. 5317. An Act concerning a cost of living increase for State employees.

PETER W. GILLIES:

Mr. Speaker, I move that that matter be passed retaining its place on the Calendar.

MR. SPEAKER:

Is there objection? Hearing none, the matter is retained.

THE CLERK:

On Page 8, second from the bottom, with one star, Calendar No. 335, Substitute for H.B. No. 5168. An Act concerning bridle paths, pedestrian walks, bicycle paths and linear parks. Committee on Environment. File No. 398.

FRANCIS W. CIAMPI:

Mr. Speaker, I move for suspension for immediate consideration.

MR. SPEAKER:

Is there objection? Hearing none, the rules are suspended.

FRANCIS W. CIAMPI: