

**PA12-026**

HB5314

House	1449-1453	5
Planning & Development	544-545, 593-594	4
<u>Senate</u>	<u>2232, 2234-2235</u>	<u>3</u>
		<b>12</b>

**JOINT  
STANDING  
COMMITTEE  
HEARINGS**

**PLANNING AND  
DEVELOPMENT  
PART 2  
342 -679**

**2012**

over \$2.8 billion in municipal aid with very little oversight. We constantly hear from our municipalities that they are in need of more funding for education, road repair, and capital improvement, but rarely do we closely examine how that money is used.

An in-depth audit into the municipalities' finances will provide us with valuable information that when -- will enable us to make more informed future decisions. I look forward to working with the committee and the General Assembly in crafting a proposal that will provide some relief to our municipalities.

Thank you.

SENATOR CASSANO: Questions?

REP. PENNY BACCHIOCHI: Thank you very much.

SENATOR CASSANO: Luz Osuba. Welcome.

LUZ OSUBA: Good morning, Senator Cassano, Representative Gentile, Co-Chair and members of the Planning-Development Committee. My name Luz Osuba and I'm here on behalf of Representative Michelle Cook. I'm reading written testimony in support of House Bill 5314, the act concerning the jeopardy collection of taxes.

This bill simply strengthens language that is already in statute. As of now, if a tax collector believes a taxpayer will not be able to pay the taxes next year, they have the ability to collect now. This can be a devastating action taken on our small businesses given this fiscal climate.

The language simply requires the tax collector to provide written notice to the chief of elected officials, the taxpayer. This notice should also contain a detailed explanation supporting the tax collector's reason of exercising jeopardy.

I again encourage you to support this bill. In the future it will help protect those small businesses that have threatened unfair in the past.

Thank you for your consideration.

SENATOR CASSANO: (Inaudible). Speaker William Donlin is the first on Bill 5314, and then Carl Stephanie on 5315.

Welcome.

WILLIAM DONLIN: (Inaudible).

SENATOR CASSANO: Questions? (Inaudible).

Seeing none, thank you very much for testifying.

Carl, and then Ron Thomas. This is 5315. Ron Thomas on 5316.

CARL STEPHANIE: I'll be very brief. I'm here just to speak in favor of this bill.

As you probably all know, there are three types of land use changes that cities and towns have to refer to their regional planning agencies: Changes in their plans of conservation and development, changes in their zoning, and certain subdivisions. As it stands now, the only changes that have to be sent to the regional planning agencies by



## ***PLANNING AND DEVELOPMENT COMMITTEE***

March 2, 2012

The Connecticut Conference of Municipalities (CCM) is Connecticut's statewide association of towns and cities and the voice of local government - your partners in governing Connecticut. Our members represent over 90% of Connecticut's population. We appreciate the opportunity to testify on bills of interest to towns and cities.

### **H.B. 5314, "An Act Concerning the Jeopardy Collection of Taxes"**

CCM is unaware of any widespread problems that would necessitate this bill. Although considerably watered-down from last year, it still involves a particular community – and applies a “resolution” to all other 168 other communities.

CGS Section 12-163 allows that “If, between the assessment date and the tax due date, any tax collector believes that the collection of any tax will be jeopardized by delay, he shall, subject to the provisions of this section, collect such taxes forthwith”.

Tax collectors know their communities well. They want businesses to survive – and thrive. They realize that, through commerce and taxes, property owners contribute to making the community livable.

Regarding a similar bill from last year, the Office of Fiscal Analysis (OFA) stated that it would have a “revenue impact” on towns and cities.

*CCM urges the Committee to take no action on this bill.*

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If you have any questions, please contact Ron Thomas at [rthomas@ccm-ct.org](mailto:rthomas@ccm-ct.org) or (203) 498-3000.

*Luiz Osuza spoke  
for Cook*



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HOUSE OF REPRESENTATIVES  
STATE CAPITOL  
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March 2, 2012

MEMBER  
EDUCATION COMMITTEE  
HUMAN SERVICES COMMITTEE  
SELECT COMMITTEE ON AGING

To: Planning & Development Committee

From: Rep. Michelle Cook

RE: Testimony Support of HB 5314 The Act Concerning the Jeopardized Collection  
Of Taxes.

Dear. Sen. Cassano, Rep. Gentile, Co-Chairs and members of the Planning &  
Development Committee.

This written testimony is in support of HB 5314 the Act concerning the Jeopardy  
collection of taxes. This bill simply strengthens language that is already in statute. As of  
now, if a tax collector "believes" a taxpayer will not be able to pay the taxes next year,  
they have the ability to collect now. This can be a devastating action taken on our small  
businesses given this fiscal climate.

The language simply requires the tax collector to provide written notice to the chief  
elected official the taxpayer. This notice shall also contain a detailed explanation  
supporting the tax collectors reason of exercising jeopardy.

I again encourage you all to support this bill. In the future it will help protect those small  
businesses that have been treated unfair in the past.

Thank you for your consideration.

Michelle Cook  
State Representative  
65<sup>th</sup> District.

**H – 1127**

**CONNECTICUT  
GENERAL ASSEMBLY  
HOUSE**

**PROCEEDINGS  
2012**

**VOL.55  
PART 5  
1395 – 1745**

SPEAKER DONOVAN:

The bill is passed.

The Clerk please call Calendar Number 79.

THE CLERK:

On page 5, Calendar 79, Substitute for House Bill Number 5314, AN ACT CONCERNING THE JEOPARDY COLLECTION OF TAXES, favorable report by the Committee on Planning and Development.

SPEAKER DONOVAN:

The Chair of Planning and Development, Representative Linda Gentile, you have the floor, madam.

REP. GENTILE (104th):

Thank you, Mr. Speaker.

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

SPEAKER DONOVAN:

The question is on acceptance of the Joint Committee's favorable report and passage of the bill.

Will you remark?

REP. GENTILE (104th):

Thank you.

This bill changes the process of jeopardy tax collection and adds a notice requirement for local tax



collectors who initiate a jeopardy tax collection. Current law authorizes tax collectors to take immediate action to collect a tax that is assessed, but not yet due when they believe that the payment may be jeopardized by a delay.

The bill -- instead, this bill requires that they take such action only if they determine, after due diligence, that payment will be delayed. It also requires the tax collectors to notify, in writing, the taxpayer and the municipality's chief elected official or chief executive officer when beginning a jeopardy tax collection.

I move for acceptance of the bill -- passage of the bill.

SPEAKER DONOVAN:

Thank you, Representative.

Would you care to remark further?

Representative Aman.

REP. AMAN (14th):

Mr. Speaker, I also stand to support the bill. It just says -- makes some minor changes. It makes it a little clearer when a tax collector must go through this process, changing the word "believed" to "exercising due diligence" doesn't sound like much,

but it did appear to be a problem in several of the towns that it was taken a little bit too literally on the belief factor, and nothing was put down in writing as to why the tax collector was so concerned.

The other testimony that we received, especially last year regarding this issue was from mayors and first selectman that felt that it was a very uncomfortable position to be put in, to find out there was a jeopardy tax collection going on in their town that they were unaware of. It's very embarrassing to be at a meeting with business officials and find out this is going on and you haven't been notified.

So I don't think it's going to have any major effect on any towns, but it definitely will open up the lines of communication, I think, a little bit better. And therefore I will be supporting the bill.

Thank you, Madam Speaker.

Deputy Speaker Kirkley-Bey in the Chair.

DEPUTY SPEAKER KIRKLEY-BEY:

Thank you, Representative.

Will you remark? Will you remark further on the bill that is before us? Will you remark further? If

not --

Oh, Representative Cook.

REP. COOK (65th):

Thank you, Madam Chair.

I rise in support of the bill. This is a piece of legislation that I have been working on for a couple of years ensuring that small businesses are protected in case there's any wrongdoing in tax collection.

And this is a great small-business protection bill, and urge my colleagues to support this, because, in these times of fiscal crisis for everyone, we need to do all that we can to encourage our businesses to stay alive and know that we're supporting them.

So thank you all very much.

DEPUTY SPEAKER KIRKLEY-BEY:

You're welcome.

Will you remark? Will you remark further on the bill that is before us? Will you remark further on the bill that is before us? If not, staff and guests please come to the well. Members take your seat. The machine will be open and the Clerk will prepare the tally.

THE CLERK:

The House of Representatives is voting by roll call. Members to the Chamber. The House is taking a roll call vote. Members to the Chamber, please.

DEPUTY SPEAKER KIRKLEY-BEY:

Have all members voted? Have all members voted? Please check the board to see that your vote has been properly cast. And the Clerk will prepare the tally. If all members have voted, the machine will be locked and the Clerk will give us the tally.

Please announce the tally, sir.

THE CLERK:

House Bill 5314.

Total number voting	147
Necessary for adoption	74
Those voting Yea	147
Those voting Nay	0
Those absent and not voting	4

DEPUTY SPEAKER KIRKLEY-BEY:

Representative Gentile, you have the floor, madam.

Okay. The bill passes.

Will the Clerk please call Calendar Number 278.

THE CLERK:

On page 24, Calendar 278, House Bill Number 5408,

**S - 642**

**CONNECTICUT  
GENERAL ASSEMBLY  
SENATE**

**PROCEEDINGS  
2012**

**VOL. 55  
PART 7  
1961 - 2275**

mhr/gbr  
SENATE

131  
May 1, 2012

Is there objection? Seeing none, so ordered.

SENATOR LOONEY:

Thank you, Mr. President.

Mr. President, Calendar Page 13, Calendar 5 --  
Calendar Page 13, Calendar 367, House Bill 5150, move  
to place the item on the Consent Calendar.

THE CHAIR:

Without objection, so ordered.

SENATOR LOONEY:

Thank you, Mr. President.

Also Calendar Page 13, Mr. President, Calendar 368,  
House Bill 5182, move to place on the Consent  
Calendar.

THE CHAIR:

Without objection, so ordered.

SENATOR LOONEY:

Thank you, Mr. President.

Continuing on Calendar Page 13, Calendar 371, House  
Bill 5314, move to place the item on the Consent  
Calendar.

THE CHAIR:

Without objection, so ordered.

SENATOR LOONEY:

Thank you, Mr. President.

Mr. President, Calendar Page 14, Calendar 372, House  
Bill 5329, move to place on the Consent Calendar.

THE CHAIR:

mhr/gbr  
SENATE

133  
May 1, 2012

THE CHAIR:

Without objection, so ordered.

SENATOR LOONEY:

Thank you, Mr. President.

Mr. President, would now ask the Clerk to read the items on the Consent Calendar and then if we might move to an immediate vote on that Consent Calendar.

THE CHAIR:

Would the Clerk please identify those items placed on our Consent Calendar?

THE CLERK:

On page 6, Calendar 241, House Bill 5315; page 12, Calendar 366, House Bill Number 5124; page 13, Calendar 367, House Bill Number 5150. Also on page 13, Calendar 368, House Bill Number 5182; on page 13, Calendar 371, House Bill Number 5314; on page 14, Calendar 372, House Bill Number 5329; and, on page 15, Calendar 379, House Bill Number 5364.

THE CHAIR:

Those items, having been identified as our Consent Calendar, the machine will be open, and Senator -- Senators may cast their vote.

Clerk, please make the announcement.

THE CLERK:

Immediate roll call has been ordered in the Senate.  
Senators please return to the Chamber. Immediate roll call has been ordered in the Senate.

THE CHAIR:

Have all Senators voted? Have all Senators voted?  
Please check the board to make certain that your vote

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SENATE

134  
May 1, 2012

is properly recorded. If all Senators have voted, the machine will be locked.

Mr. Clerk, please take a tally.

THE CLERK:

On today's Consent Calendar.

Total number Voting	34
Necessary for Passage	18
Those voting Yea	34
Those voting Nay	0
Absent, not voting	2

THE CHAIR:

Consent Calendar is passed.

Are there any announcements or points of personal privilege? Are there any announcements or points of personal privilege?

Senator Gerratana.

SENATOR GERRATANA:

Thank you, Mr. President.

Mr. President, tomorrow there will be a Public Health Committee meeting outside the hall of the House at 10:30 a.m.; that's tomorrow, Wednesday, May 2nd.

Thank you, Mr. President.

THE CHAIR:

Thank you, madam.

Are there further announcements or points of personal privilege? Are there further announcements or points of personal privilege?