

OFFICE OF LEGISLATIVE RESEARCH
PUBLIC ACT SUMMARY



PA 26-104—SB 134

Commerce Committee

Finance, Revenue and Bonding Committee

Appropriations Committee

**AN ACT ESTABLISHING AN AIRPORT DEVELOPMENT ZONE IN THE
TOWN OF PLAINVILLE**

SUMMARY: This act establishes an airport development zone in Plainville made up of nine specified census blocks, based on the 2020 federal decennial census. In doing so, it makes taxpayers eligible for partial property tax exemptions for improving or acquiring qualified manufacturing facilities and acquiring machinery and equipment in the designated area (see BACKGROUND).

Airport development zones are also among the designated exceptions where the Department of Transportation (DOT) commissioner may generally approve advertisements within 660 feet of the edge of the interstate and other limited access highways in areas owned, managed, or leased by a public authority. By law, these advertisements are subject to DOT approval and related regulations and cannot be built where state law, local ordinance, or zoning regulations prohibit them (CGS § 13a-123(e)).

EFFECTIVE DATE: October 1, 2026

BACKGROUND

Property Tax Exemptions Available in Airport Development Zones

Businesses located in airport development zones may receive a five-year, 80% property tax exemption for acquiring, building, renovating, or expanding a qualifying manufacturing facility, which includes facilities housing specified business services if the economic and community development commissioner determines they depend on, or are directly related to, the airport (CGS §§ 12-81(59) & 32-9p). They may also receive the same partial exemption for acquiring machinery and equipment for these facilities (CGS § 12-81(60)). The state generally reimburses the municipality for half the forgone property tax revenue, depending on available funding (CGS § 32-9s).