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## **OLR Bill Analysis**

### **SB 134**

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

#### **SUMMARY**

This bill establishes an airport development zone in Plainville made up of nine specified census blocks. 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 areas where the Department of Transportation (DOT) commissioner may approve billboards and advertising signs 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.

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).

**COMMITTEE ACTION**

Commerce Committee

Joint Favorable

Yea 20 Nay 0 (03/05/2026)