



General Assembly

Amendment

February Session, 2026

LCO No. 4300



Offered by:

REP. HOWARD, 43rd Dist.

REP. KAVROS DEGRAW, 17th Dist.

To: Subst. House Bill No. 5498

File No. 335

Cal. No. 254

"AN ACT CONCERNING REVISIONS TO STATUTES RELATING TO MUNICIPAL TAX COLLECTION."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Section 12-145 of the general statutes is repealed and the
4 following is substituted in lieu thereof (*Effective October 1, 2026*):

5 The tax collector of each municipality shall, at least five days next
6 preceding the time when each tax becomes due and payable, give notice
7 of the time and place at which the tax collector will receive such tax by
8 advertising in a newspaper published in such municipality or, if no
9 newspaper is published in such municipality, by advertising in any
10 newspaper [of the state] having a general circulation in such
11 municipality and by posting such notice on a signpost, a bulletin board
12 or the municipality's Internet web site. The tax collector shall repeat
13 such advertising within one week after such tax has become due and
14 payable and, again, at least five days before such tax becomes

15 delinquent. Each such notice shall give each date on which such tax shall
16 become due and payable and each date on which such tax shall become
17 delinquent, and shall state that, as soon as such tax becomes delinquent,
18 it shall be subject to interest at the rate of one and one-half per cent of
19 such tax for each month or fraction thereof which elapses from the time
20 when such tax becomes due and payable until the same is paid. The tax
21 collector of a municipality shall waive the interest on a taxpayer's
22 delinquent property taxes if (1) the tax collector and the assessor, jointly,
23 determine that the delinquency is attributable to an error by the tax
24 assessor or tax collector and is not the result of any action or failure on
25 the part of the taxpayer, and (2) such waiver is approved by vote of the
26 legislative body of such municipality, or, in a municipality where the
27 legislative body is a town meeting, by vote of the board of selectmen.
28 The tax collector shall notify the taxing authority of the municipality of
29 all waivers approved pursuant to this section."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	October 1, 2026	12-145