

Why Unregistered Motor Vehicles Are Taxed as Personal Property

Under Connecticut General Statute § 12-71(f)(1), unregistered motor vehicles are taxed as personal property.

CGS § 12-71. Personal property subject to tax. Computer software not subject to tax.

Determination of situs of motor vehicles and snowmobiles for tax purposes.

(a) All goods...

(b) Except as otherwise provided...

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(f) (1) Property subject to taxation under this chapter shall include each registered and unregistered motor vehicle and snowmobile that, in the normal course of operation, most frequently leaves from and returns to or remains in a town in this state, and any other motor vehicle or snowmobile located in a town in this state, which motor vehicle or snowmobile is not used or is not capable of being used.

If you have unregistered motor vehicles, you must complete a personal property declaration annually in October. A declaration will be sent to you as a courtesy but it is your responsibility to obtain and file the form.

If you dispose of unregistered motor vehicles, keep documentation of the disposal (e.g., bill of sale, junk yard receipt, gift letter, et cetera). Until such proof is provided, the unregistered motor vehicle will remain taxable as personal property.