



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

SN 2009(9)

25 Sigourney Street Ste 2  
Hartford CT 06106-5032

**SPECIAL NOTICE**

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**2009 Legislative Change Affecting the  
Connecticut Real Estate Conveyance Tax**

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**Purpose:** This Special Notice summarizes legislation passed during the 2009 June Special Session affecting the state and municipal real estate conveyance tax.

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**Effective Date:** Effective with respect to deeds of sale that convey an interest in real property on or after January 1, 2010.

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**Statutory Authority:** Conn. Gen. Stat. §12-498(a)(9), as amended by 2009 Conn. Pub. Acts 3, §114 (June Spec. Sess.).

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**Deeds of Sale Under a Decree of the Superior Court Pertaining to Foreclosure by Sale Are Subject to the Real Estate Conveyance Tax:** The judicial foreclosure process in Connecticut is carried out by either strict foreclosure or a decree of sale. In the case of a decree of sale, the court establishes the time and manner of the sale; appoints a committee to sell the property; and appoints three appraisers to determine the value of the property. The committee then proceeds to sell the real property. As evidence of the sale, a deed (commonly referred to as a committee deed) is issued to the purchaser. Deeds made under a decree of the Superior Court pertaining to a foreclosure by sale were previously exempt from the real estate conveyance tax under Conn. Gen. Stat. §12-498(a)(9).

2009 Conn. Pub. Acts 3, §114 (June Spec. Sess.) repeals the real estate conveyance tax exemption for deeds made under a decree of the Superior Court pertaining to foreclosures by sale. As a result, deeds made under a decree of sale conveying an interest in real property on or after January 1, 2010, will be subject to the real estate conveyance tax.

**Effect on Other Documents:** None affected.

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**Effect of This Document:** A Special Notice announces a new policy or practice in response to changes in state or federal laws or regulations or to judicial decisions. A Special Notice indicates an informal interpretation of Connecticut tax law by the Department of Revenue Services (DRS).

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**For Further Information:** Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

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**Forms and Publications:** Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.

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**Paperless Filing/Payment Methods (fast, easy, free, and confidential):**

Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at [www.ct.gov/TSC](http://www.ct.gov/TSC) to file a variety of tax returns, update account information, and make payments online.

**File Electronically:** You can choose first-time filer information and filing assistance or log directly into the *TSC* to file returns and pay taxes.

**Pay Electronically:** You can pay taxes for tax returns that cannot be filed through the *TSC*. Log in and select the *Make Payment Only* option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

**DRS E-Alerts Service:** Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's

withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at **[www.ct.gov/DRS](http://www.ct.gov/DRS)** and select *e-alerts* from the left navigation bar.

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