



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

SN 2011(3)

25 Sigourney Street Ste 2  
Hartford CT 06106-5032

SPECIAL NOTICE

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## 2011 Legislative Changes Affecting the Connecticut Real Estate Conveyance Tax

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**Purpose:** This Special Notice summarizes legislation passed during the 2011 Session affecting the state and municipal real estate conveyance taxes.

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**Effective Date:** July 1, 2011

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**Statutory Authority:** Conn. Gen. Stat. §12-494(a) and (b) as amended by 2011 Conn. Pub. Acts 6, §102.

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**Increase in State Real Estate Conveyance Tax Rate:** The state real estate conveyance tax rate is increased as follows:

- For deeds, instruments, or writings that are currently subject to the state real estate conveyance tax at a rate of 0.5%, the rate increases to a rate of 0.75%;
  - For deeds, instruments, or writings that are currently subject to the state real estate conveyance tax at a rate of 1.0%, the rate increases to a rate of 1.25%; **and**
  - For deeds, instruments, or writings conveying residential estates in excess of \$800,000, the state real estate conveyance tax rate increases from 0.5% to 0.75% on that portion of the consideration up to and including \$800,000 and the state real estate conveyance tax rate increases from 1.0% to 1.25% on the portion of the consideration exceeding \$800,000.
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**Form OP-236 Revised:** Form OP-236, *Real Estate Conveyance Tax Return*, has been revised to reflect the increase in the state real estate conveyance tax rates for conveyances occurring on or after July 1, 2011. For conveyances occurring on or after July 1, 2011, use Form OP-236 with “(Rev. 06/11)” in the top left corner to ensure the proper state real estate conveyance tax rate is computed. Revised copies of

Form OP-236 will be distributed to all town clerks prior to July 1, 2011. Form OP-236 with “(Rev. 10/10)” may be used for deeds, instruments, or writings conveying an interest in property prior to July 1, 2011, without regard to the date of recording the conveyances on the land records.

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**Municipal Real Estate Conveyance Tax Rate:** The municipal real estate conveyance tax remains at the rate of 0.25%. The rate reduction scheduled for July 1, 2011, will not take place. The authority for certain designated municipalities, known as target investment communities, to impose an additional municipal real estate conveyance tax rate (at a rate of up to 0.25%) is still in effect.

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**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.