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Alico, LLC v. Town of Somers

Supreme Court of Connecticut - December 19, 2023 - A.3d - 348 Conn. 350 - 2023 WL 8631975

Taxpayer sought review of decision by town board of assessment appeals to uphold personal property tax assessments on vehicles that were owned by out-of-state limited liability company (LLC), of which taxpayer was sole member.

The Superior Court denied taxpayer's request for judgment declaring that tax was unconstitutional under the dormant Commerce Clause. Taxpayer appealed, and the appeal was transferred to the Supreme Court.

The Supreme Court held that tax scheme for the personal property tax was not unconstitutional under the dormant Commerce Clause.

Tax scheme for personal property tax that was assessed on motor vehicles owned by nonresident limited liability company (LLC) and registered in Massachusetts but garaged overnight at home of taxpayer, the LLC's owner, was fairly apportioned, rather than internally inconsistent in violation of the dormant Commerce Clause, even though taxpayer paid taxes on the vehicles in Connecticut and Massachusetts; if every state had adopted same scheme, it would not result in double taxation, and to extent that taxpayer paid multiple taxes on the vehicles, it was because of the combined effect of Connecticut's and Massachusetts' different and nondiscriminatory tax schemes, as the former taxed vehicles on basis of physical location and amount of time they were in the state, and the latter taxed on basis of their registration.

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