
TAX - CONNECTICUT

FuelCell Energy, Inc. v. Town of Groton

Supreme Court of Connecticut - July 24, 2024 - A.3d - 2024 WL 3529177

Taxpayer sought review of town's denial of property tax exemption for its fuel cell modules and retroactive tax assessment to which a 25% penalty was added based on taxpayer's failure to file a declaration for the property.

The Superior Court, in accordance with prior decision granting summary judgment to taxpayer, entered judgment for taxpayer. Town appealed.

The Supreme Court held that:

- Canon of statutory construction providing that a specific statute prevails over a general statute does not constitute extratextual evidence of legislative intent that can be considered only when a statute is deemed ambiguous, abrogating *Miller's Pond Co., LLC v. New London*, 273 Conn. 786, 873 A.2d 965;
- Fuel cell modules were exempt from taxation under statute that exempted renewable energy sources;
- Fuel cell modules constituted "goods in the process of manufacture" under tax exemption for manufacturers' inventories; and
- Taxpayer was not required to file a personal property declaration.

Fuel cell modules that could be deemed exempt from property taxation under two statutory provisions, one generally covering cogeneration systems including renewable sources and nonrenewable energy sources, and another specifically covering "renewable energy sources," expressly defined to include fuel cells, were properly covered by statute that specifically exempted renewable energy sources; applying specific exemption for renewable energy sources was consistent with legislative intent to specifically exempt renewable energy sources, and fuel cells in particular, that generate energy and cut down on environmental emissions.

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