

C.G.S § 12-146a and C.G.S §12-146b when issuing and renewing licenses:

Sec. 12-146a. Withholding or revocation of municipal or district health department license or permit for failure to pay taxes or water, sewer or sanitation charges. Any municipality, as defined in subsection (a) of section 12-41, or any district health department, formed under chapter 368f, may withhold or revoke any license or permit, issued by such municipality or district health department, to operate a business enterprise if any taxes or water, sewer or sanitation charges levied by a water pollution control authority or such municipality or, in the case of a district department of health, by any constituent municipality of such district, against any property owned by or used in such business enterprise are delinquent and have been so delinquent for a period of not less than one year.

Sec. 12-146b. Withholding of municipal payments for failure to pay property taxes. Any municipality, as defined in subsection (a) of section 12-41, may withhold any payment, or portion thereof, due to any business enterprise pursuant to any contract entered into on or after October 1, 1991, if any taxes levied by such municipality against any property owned by such business enterprise are delinquent and have been so delinquent for a period of not less than one year, provided no such amount withheld shall exceed the amount of tax, plus penalty and interest, outstanding at the time of withholding.