



General Assembly

January Session, 2025

Proposed Bill No. 5552

LCO No. 2209



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
REP. GRESKO, 121st Dist.
(By Request)

***AN ACT CONCERNING THE BONUS DEPRECIATION TAX
DEDUCTION SCHEDULE FOR PASS-THROUGH ENTITIES.***

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

- 1 That title 12 of the general statutes be amended to allow pass-through
- 2 entities to claim the full amount of their bonus depreciation tax
- 3 deductions in the first year eligible assets are placed in service.

Statement of Purpose:

To allow pass-through entities to claim the full amount of their bonus
depreciation tax deductions in the first year eligible assets are placed in
service.