



General Assembly

February Session, 2026

**Proposed Bill No. 5008**

LCO No. 290



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

REP. CANDELORA V., 86th Dist.  
REP. O'DEA, 125th Dist.  
REP. RUTIGLIANO, 123rd Dist.  
REP. ACKERT, 8th Dist.

REP. ZUPKUS, 89th Dist.  
REP. ZAWISTOWSKI, 61st Dist.  
REP. CARNEY, 23rd Dist.

**AN ACT ESTABLISHING A SMALL BUSINESS TAX CREDIT.**

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 establish a tax
- 2 credit for small businesses, as defined by the United States Small
- 3 Business Administration, of two thousand eighty dollars per full-time
- 4 equivalent employee.

**Statement of Purpose:**

To establish a tax credit for small businesses of two thousand eighty dollars per full-time equivalent employee.