



General Assembly

***Proposed Bill No. 5059***

***February Session, 2026***

**LCO No. 428**



\* 0 0 4 2 8 \*

Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. CANINO, 65th Dist.

***AN ACT ESTABLISHING A RESEARCH AND DEVELOPMENT TAX CREDIT FOR PASS-THROUGH ENTITIES.***

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

1        That the general statutes be amended to establish a credit against the  
2        personal income tax in the amount of six per cent of the research and  
3        development expenses paid or incurred for a taxable year by pass-  
4        through entities.

***Statement of Purpose:***

To establish a credit against the personal income tax in the amount of six per cent of the research and development expenses paid or incurred for a taxable year by pass-through entities.