



General Assembly

February Session, 2026

Proposed Bill No. 5063

LCO No. 488



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
REP. SCOTT, 112th Dist.

**AN ACT REDUCING THE SALES AND USE TAXES RATE
APPLICABLE TO CERTAIN CONSTRUCTION AND BUILDING
MATERIALS.**

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

- 1 That chapter 219 of the general statutes be amended to reduce to two
- 2 per cent the sales and use taxes rate applicable to the sale of and the
- 3 storage, use or other consumption in the state of construction or
- 4 building materials for the construction or rehabilitation of housing.

Statement of Purpose:

To reduce to two per cent the sales and use taxes rate applicable to the
sale of and the storage, use or other consumption in the state of
construction or building materials for the construction or rehabilitation
of housing.