



General Assembly

February Session, 2026

Proposed Bill No. 58

LCO No. 336



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
SEN. PERILLO J., 21st Dist.

***AN ACT RESTORING THE CAP ON A COMBINED GROUP'S TAX
LIABILITY ON A UNITARY BASIS.***

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

- 1 That subsection (k) of section 12-218e of the general statutes be
- 2 amended to restore the cap of two million five hundred thousand
- 3 dollars, eliminated by public act 25-168, on a combined group's tax
- 4 liability on a unitary basis.

Statement of Purpose:

To restore the cap of two million five hundred thousand dollars on a
combined group's tax liability on a unitary basis.