



General Assembly

**Proposed Bill No. 58**

*February Session, 2026*

LCO No. 336



\* 0 0 3 3 6 \*

Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

SEN. PERILLO J., 21<sup>st</sup> 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.