



General Assembly

February Session, 2026

Proposed Bill No. 102

LCO No. 504



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
SEN. LOONEY, 11th Dist.

***AN ACT CONCERNING THE DISTRIBUTION OF THE SALES AND USE
TAXES IMPOSED ON MEALS SOLD BY AN EATING
ESTABLISHMENT, CATERER OR GROCERY STORE.***

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 provide that
- 2 the additional one per cent sales and use taxes imposed on meals sold
- 3 by an eating establishment, caterer or grocery store be distributed to the
- 4 municipalities in which the revenue was generated.

Statement of Purpose:

To provide that the additional one per cent sales and use taxes imposed
on meals sold by an eating establishment, caterer or grocery store be
distributed to the municipalities in which the revenue was generated.