



General Assembly

Proposed Bill No. 102

February Session, 2026

LCO No. 504



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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.