

**Bill History**  
**Session Year 2026**  
**Proposed H.B. No. 5059**

[Proposed Bill](#) [\[doc\]](#)

**Introducer(s):**

REP. JOE CANINO, 65th DIST.

**Title:** AN ACT ESTABLISHING A RESEARCH AND DEVELOPMENT TAX CREDIT FOR PASS-THROUGH ENTITIES.

**Statement of Purpose:** To establish a credit against the personal income tax in the amount of six per cent of the research and development expenses paid or incurred for a taxable year by pass-through entities.

**Bill History:**

02-06-2026 REFERRED TO JOINT COMMITTEE ON Finance, Revenue and Bonding Committee

**Co-sponsor(s):**