

**Bill History**  
**Session Year 2026**  
**Proposed S.B. No. 51**

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

**Introducer(s):**

SEN. HEATHER S. SOMERS, 18th DIST.

**Title:** AN ACT CONCERNING THE RESEARCH AND DEVELOPMENT TAX CREDIT EXCHANGE RATE FOR BIOTECHNOLOGY COMPANIES.

**Statement of Purpose:** To increase the research and development tax credit exchange rate under section 12-217ee of the general statutes to one hundred per cent for biotechnology companies.

**Bill History:**

02-04-2026 REFERRED TO JOINT COMMITTEE ON Finance, Revenue and Bonding Committee

**Co-sponsor(s):**