



General Assembly

February Session, 2026

Proposed Bill No. 5186

LCO No. 946



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

REP. DOUCETTE, 13th Dist.
REP. BIGGINS, 11th Dist.
REP. BROWN, 56th Dist.
REP. BROWN M., 127th Dist.
REP. CHAFEE, 33rd Dist.
REP. DEMICCO, 21st Dist.
REP. ELLIOTT, 88th Dist.
REP. FARRAR, 20th Dist.
REP. FORTIER, 79th Dist.
REP. GAUTHIER, 38th Dist.
REP. GILCHREST, 18th Dist.
REP. GODFREY, 110th Dist.
REP. GUCKER, 138th Dist.
REP. HEFFERNAN, 115th Dist.
REP. JOHNSON, 49th Dist.
REP. KAVROS DEGRAW, 17th Dist.
REP. KEITT, 134th Dist.

REP. KHAN, 5th Dist.
REP. LEMAR, 96th Dist.
REP. LUXENBERG, 12th Dist.
REP. MARTINEZ, 22nd Dist.
REP. MENAPACE, 37th Dist.
REP. MCGEE T., 116th Dist.
REP. MORRIN BELLO, 28th Dist.
REP. NOLAN, 39th Dist.
REP. PARIS, 145th Dist.
REP. ROCHELLE, 104th Dist.
REP. SHAKE, 120th Dist.
REP. SHANNON, 117th Dist.
REP. SIMMS, 140th Dist.
SEN. SLAP, 5th Dist.
REP. SWEET, 91st Dist.
REP. TURCO, 27th Dist.
REP. WINTER, 94th Dist.

AN ACT CONCERNING THE AFFECTED BUSINESS ENTITY TAX AND THE CREDIT RELATED THERETO AND ESTABLISHING A SURCHARGE ON THE AMOUNT OF FEDERAL QUALIFIED BUSINESS INCOME DEDUCTIONS CLAIMED BY CERTAIN FILERS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 That title 12 of the general statutes be amended to (1) establish a one

2 percentage point surcharge on the tax imposed under chapter 228z of
3 the general statutes, (2) reduce the credit allowed against said tax, for
4 filers subject to the highest marginal rate under section 12-700 of the
5 general statutes, to eighty-three and six-tenths per cent, (3) increase the
6 credit allowed against said tax, for filers subject to the three lowest
7 marginal rates under section 12-700 of the general statutes, to ninety-
8 three and one-hundredths per cent, and (4) establish a ten per cent
9 surcharge on the amount of the qualified business income deduction
10 claimed for federal income tax purposes by filers subject to the highest
11 marginal rate under section 12-700 of the general statutes.

Statement of Purpose:

To (1) establish a surcharge on the affected business entity tax and adjust, for certain personal income tax marginal rates, the amount of the credit allowed against said tax, and (2) establish a surcharge on the amount of the qualified business income deduction claimed for federal income tax purposes by filers subject to the highest marginal rate under section 12-700 of the general statutes.