



General Assembly

February Session, 2026

Raised Bill No. 5247

LCO No. 1556



Referred to Committee on ENERGY AND TECHNOLOGY

Introduced by:
(ET)

***AN ACT CONCERNING A TEST BED TECHNOLOGIES PROGRAM
AND THE JOBSCT TAX REBATE PROGRAM.***

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

1 Section 1. (NEW) (*Effective October 1, 2026*) (a) (1) There is established
2 a test bed technologies advisory board, which shall, within available
3 appropriations, meet not less than twice annually to undertake the
4 advisory board's powers and duties pursuant to this section. The
5 advisory board shall be an independent body within the Department of
6 Economic and Community Development for administrative purposes
7 only. The advisory board shall consist of the following members, who
8 shall have experience working in private sector businesses or in state
9 agencies: (A) One appointed by the Governor; (B) one appointed by the
10 Commissioner of Economic and Community Development; (C) one
11 appointed by the Treasurer; (D) one appointed by the Comptroller; and
12 (E) one appointed by the Commissioner of Administrative Services in
13 consultation with the chief executive officer of a nonprofit organization
14 that operates an applied technology demonstration and training center.

15 (2) If, in the exercise of the advisory board's powers and duties

16 pursuant to this section, the advisory board finds that (A) the use of a
17 certain technology, product or process would promote operational cost
18 reduction, and (B) the use of such technology, product or process would
19 be feasible in the operations of a state agency and would not have any
20 detrimental effect on such operations, the advisory board shall
21 recommend that such agency undertake a pilot test bed program during
22 which such agency shall use such technology, product or process in the
23 operations of such agency on a temporary basis. The purpose of such
24 pilot test bed program shall be to validate the effectiveness of such
25 technology, product or process in reducing operational costs.

26 (3) The advisory board shall not recommend a pilot test bed program
27 by a state agency for any such technology, product or process pursuant
28 to this section unless the business that manufactures or markets the
29 technology, product or process demonstrates that (A) the use of such
30 technology, product or process by such agency will not adversely affect
31 safety, (B) the technology, product or process is presently available for
32 commercial sale and distribution or has potential for commercialization
33 not later than two years following the completion of such pilot test bed
34 program by such agency pursuant to this section, (C) such technology,
35 product or process was not developed by a business that is eligible to
36 participate in such pilot test bed program established pursuant to
37 section 32-39e of the general statutes, (D) such business maintains
38 documentation concerning any patent for such technology, product or
39 process and any related intellectual property, and (E) such business is
40 certified as a small contractor or a minority business enterprise by the
41 Commissioner of Administrative Services pursuant to section 4a-60g of
42 the general statutes.

43 (4) The advisory board shall evaluate the effectiveness of any pilot
44 test bed program administered pursuant to this section. Not later than
45 October 1, 2030, the advisory board shall submit a report, in accordance
46 with the provisions of section 11-4a of the general statutes, concerning
47 the findings of such evaluations to the joint standing committee of the
48 General Assembly having cognizance of matters relating to energy and

49 technology.

50 (b) (1) The commissioner of each state agency shall administer pilot
51 test bed programs at state agencies for the use of technologies, products
52 or processes that promote operational cost reduction. The purpose of
53 such pilot test bed programs shall be to validate the effectiveness of such
54 technologies, products or processes in reducing operational costs.

55 (2) (A) A person who seeks to participate in such a program shall
56 submit an application to the advisory board. The advisory board shall
57 prescribe the form and manner of such application. An applicant shall
58 include in each application an assessment of the potential viability of a
59 pilot test bed program of such technology, product or process at such
60 agency. Such assessment shall be conducted by an independent
61 consulting firm or a market research firm that specializes in market
62 research for similar technologies, products or processes described in
63 such application. Such independent consulting firm or market research
64 firm shall be classified as a provider of services under the Department
65 of Administrative Services industry code of 6000 for research and
66 development services or the North American Industry Classification
67 System code of 541910 for marketing research and public opinion
68 polling.

69 (B) Any applicant selected to participate in a pilot test bed program
70 pursuant to this section shall only participate in one such program for
71 one state agency.

72 (c) Not later than thirty days after receipt of an application pursuant
73 to subdivision (2) of subsection (b) of this section, the advisory board
74 shall evaluate any technology, product or process that is the subject of
75 such application and make a recommendation pursuant to subdivision
76 (2) of subsection (a) of this section if such recommendation is deemed
77 warranted by the advisory board.

78 (d) If the advisory board recommends that a state agency undertake
79 a pilot test bed program, such agency, notwithstanding the

80 requirements of chapter 58 of the general statutes, may accept delivery
81 of such technology, product or process and undertake such pilot test bed
82 program during which such agency shall use such technology, product
83 or process in the operations of such agency on a temporary basis. The
84 duration of such pilot test bed program shall be not less than thirty days
85 and not more than sixty days.

86 (e) Any costs associated with the acquisition and use of such
87 technology, product or process by a state agency for a pilot test bed
88 program pursuant to this section shall be paid by the applicant. The
89 acquisition of any technology, product or process for a pilot test bed
90 program pursuant to this section shall not be deemed to be a purchase
91 under the provisions of state procurement law. The applicant shall
92 maintain records related to any such pilot test bed program, as required
93 by the advisory board. Any proprietary information derived from such
94 pilot test bed program shall be exempt from the provisions of subsection
95 (a) of section 1-210 of the general statutes.

96 (f) If the commissioner of the state agency that tested such
97 technology, product or process determines that the pilot test bed
98 program sufficiently demonstrates that the technology, product or
99 process promotes operational cost reduction, the commissioner of such
100 agency may request that the Commissioner of Administrative Services
101 (1) procure such technology for use by such state agency, and (2) make
102 such procurement pursuant to a request for proposal. If the
103 Commissioner of Administrative Services grants a request to procure
104 such technology for any state agency, the Commissioner of
105 Administrative Services shall make information regarding such
106 procurement available to all state agencies on the Internet web site of
107 the Department of Administrative Services.

108 (g) The commissioner of a state agency may identify a technology,
109 product or process that meets the criteria described in subdivision (3) of
110 subsection (a) of this section and that has been tested by a municipality
111 and demonstrated to promote operational cost reduction. Such

112 commissioner may file a request to the advisory board for a
113 recommendation to test such technology, product or process in the state
114 agency. Not later than thirty days after receipt of such request, the
115 advisory board shall evaluate the technology, product or process and
116 make a recommendation pursuant to subdivision (2) of subsection (a) of
117 this section. If the advisory board recommends such technology,
118 product or process, such agency shall undertake a pilot test bed
119 program in accordance with the provisions of subsections (d) to (f),
120 inclusive, of this section.

121 Sec. 2. Section 32-7t of the 2026 supplement to the general statutes is
122 repealed and the following is substituted in lieu thereof (*Effective October*
123 *1, 2026, and applicable to taxable years commencing on and after January 1,*
124 *2027*):

125 (a) As used in this section:

126 (1) "Commissioner" means the Commissioner of Economic and
127 Community Development;

128 (2) "Discretionary FTE" means an FTE that is paid qualified wages
129 and does not meet the threshold wage requirements to be a qualified
130 FTE but is approved by the commissioner pursuant to subdivision (4) of
131 subsection (c) of this section;

132 (3) "Distressed municipality" has the same meaning as provided in
133 section 32-9p;

134 (4) "Full-time equivalent" or "FTE" means the number of employees
135 employed at a qualified business, calculated in accordance with
136 subsection (d) of this section;

137 (5) "Full-time job" means a job in which an employee is required to
138 work at least thirty-five or more hours per week. "Full-time job" does
139 not include a temporary or seasonal job;

140 (6) "Intellectual disability" has the same meaning as provided in

141 section 1-1g;

142 (7) "Median household income" means the median annual household
143 income for residents in a municipality as calculated from the U.S.
144 Census Bureau's five-year American Community Survey or another
145 data source, at the sole discretion of the commissioner;

146 (8) "New employee" means a person or persons hired by the qualified
147 business to fill a full-time equivalent position. A new employee does not
148 include a person who was employed in this state by a related person
149 with respect to the qualified business within twelve months prior to a
150 qualified business's application to the commissioner for a rebate
151 allocation notice for a job creation rebate pursuant to subsection (c) of
152 this section;

153 (9) "New FTEs" means the number of FTEs that (A) did not exist in
154 this state at the time of a qualified business's application to the
155 commissioner for a rebate allocation notice for a job creation rebate
156 pursuant to subsection (c) of this section, (B) are not the result of FTEs
157 acquired due to a merger or acquisition, (C) are filled by a new
158 employee, (D) are qualified FTEs, and (E) are not FTEs hired to replace
159 FTEs that existed in the state [within the two-year period occurring
160 immediately prior to the date a qualified business submits an
161 application to the commissioner for a rebate pursuant to subsection (c)
162 of this section] after January 1, 2020. The commissioner may issue
163 guidance on the implementation of this definition;

164 (10) "New FTEs created" means the number of new FTEs that the
165 qualified business is employing at a point-in-time at the end of the
166 relevant time period;

167 (11) "New FTEs maintained" means the total number of new FTEs
168 employed throughout a relevant time period;

169 (12) "Opportunity zone" means a population census tract that is a
170 low-income community that is designated as a "qualified opportunity

171 zone" pursuant to the Tax Cuts and Jobs Act of 2017, P.L. 115-97, as
172 amended from time to time;

173 (13) "Part-time job" means a job in which an employee is required to
174 work less than thirty-five hours per week. "Part-time job" does not
175 include a temporary or seasonal job;

176 (14) "Qualified business" means a person that is (A) engaged in
177 business in an industry related to finance, insurance, manufacturing,
178 clean energy, bioscience, technology, digital media or any similar
179 industry, as determined by the sole discretion of the commissioner, and
180 (B) subject to taxation under chapter 207, 208 or 228z;

181 (15) "Qualified FTE" means an FTE who is paid qualified wages [in
182 an amount that is not less than at least one of the following amounts: (A)
183 At] of at least eighty-five per cent of the median household income for
184 the location where the FTE position is primarily located, scaled in
185 proportion to the FTE fraction, or [the product of one hundred twenty
186 per cent of the minimum fair wage, as defined in section 31-58, on the
187 date a qualified business submits an application to the commissioner for
188 a rebate pursuant to subsection (c) of this section multiplied by two
189 thousand hours, scaled in proportion to the FTE fraction, whichever is
190 greater, or (B) at least one hundred per cent of the median household
191 income for the municipality with the lowest median household income
192 of all municipalities that are contiguous to the municipality where the
193 FTE position is primarily located, scaled in proportion to the FTE
194 fraction, or one hundred per cent of the state-wide median household
195 income] thirty-seven thousand five hundred dollars, scaled in
196 proportion to the FTE fraction, whichever is greater;

197 (16) "Qualified wages" means wages sourced to this state pursuant to
198 section 12-705;

199 (17) "Rebate period" means the calendar years in which a tax rebate
200 provided for in this section is to be paid pursuant to a rebate allocation
201 notice issued pursuant to subsection (c) of this section; and

202 (18) "Related person" means (A) a corporation, limited liability
203 company, partnership, association or trust controlled by the qualified
204 business, (B) an individual, corporation, limited liability company,
205 partnership, association or trust that is in control of the qualified
206 business, (C) a corporation, limited liability company, partnership,
207 association or trust controlled by an individual, corporation, limited
208 liability company, partnership, association or trust that is in control of
209 the qualified business, or (D) a member of the same controlled group as
210 the qualified business. For the purposes of this subdivision, "control"
211 means (i) ownership, directly or indirectly, of stock possessing fifty per
212 cent or more of the total combined voting power of all classes of the
213 stock of a corporation entitled to vote, (ii) ownership, directly or
214 indirectly, of fifty per cent or more of the capital or profits interest in a
215 partnership, limited liability company or association, or (iii) ownership,
216 directly or indirectly, of fifty per cent or more of the beneficial interest
217 in the principal or income of a trust. The ownership of stock in a
218 corporation, of a capital or profits interest in a partnership, of a limited
219 liability company or association or of a beneficial interest in a trust shall
220 be determined in accordance with the rules for constructive ownership
221 of stock provided in Section 267(c) of the Internal Revenue Code of 1986,
222 or any subsequent corresponding internal revenue code of the United
223 States, as amended from time to time, other than paragraph (3) of said
224 section.

225 (b) There is established a JobsCT tax rebate program under which
226 qualified businesses that create jobs in this state, in accordance with the
227 provisions of this section, may be allowed a tax rebate, which shall be
228 treated as a credit against the tax imposed under chapter 208 or 228z or
229 as an offset of the tax imposed under chapter 207.

230 (c) (1) To be eligible to claim a rebate under this section, a qualified
231 business shall apply to the commissioner in accordance with the
232 provisions of this subsection. The application shall be on a form
233 prescribed by the commissioner and may require information,
234 including, but not limited to, the number of new FTEs to be created by

235 the qualified business, the number of current FTEs employed by the
236 qualified business, feasibility studies or business plans for the increased
237 number of FTEs, projected state and local revenue that may reasonably
238 derive as a result of the increased number of FTEs and any other
239 information necessary to determine whether there will be net benefits to
240 the economy of the municipality or municipalities in which the qualified
241 business is primarily located and the state.

242 (2) Upon receipt of an application, the commissioner shall determine
243 (A) whether the qualified business making the application will be
244 reasonably able to meet the FTE hiring targets and other metrics as
245 presented in such application, (B) whether such qualified business's
246 proposed job growth would provide a net benefit to economic
247 development and employment opportunities in the state, and (C)
248 whether such qualified business's proposed job growth will exceed the
249 number of jobs at the business that existed prior to [the two-year period
250 occurring immediately prior to the date a qualified business submits an
251 application to the commissioner for a rebate pursuant to this subsection]
252 January 1, 2020. The commissioner may require the applicant to submit
253 additional information to evaluate an application. Each qualified
254 business making an application shall satisfy the requirements of this
255 subdivision, as determined by the commissioner, to be eligible for the
256 JobsCT tax rebate program. [, except that if the commissioner
257 determines that the applicant is not reasonably able to satisfy the targets
258 and metrics under subparagraph (A) of this subdivision, the
259 commissioner may substitute another requirement or metric similar in
260 intent to the requirement or metric such applicant was determined to
261 not be able to reasonably satisfy.]

262 (3) The commissioner, upon consideration of an application and any
263 additional information, may approve an application in whole or in part
264 or may approve an application with amendments [, provided the
265 commissioner may give preference to applications that: (A) Make
266 significant investments in environmentally sustainable practices,
267 including, but not limited to, zero-carbon energy and energy efficiency,

268 (B) are in sectors of the economy such as renewable energy, energy
269 efficiency and zero-emission vehicles, or (C) are for farming operations
270 that are sustainable from a climate perspective.] If the commissioner
271 disapproves an application, the commissioner shall identify the defects
272 in such application and explain the specific reasons for the disapproval.
273 The commissioner shall render a decision on an application not later
274 than ninety days after the date of its receipt by the commissioner.

275 (4) The commissioner may approve an application in whole or in part
276 by a qualified business that creates new discretionary FTEs or may
277 approve such an application with amendments if a majority of such new
278 discretionary FTEs are individuals who (A) because of a disability, are
279 receiving or have received services from the Department of Aging and
280 Disability Services; (B) are receiving employment services from the
281 Department of Mental Health and Addiction Services or participating in
282 employment opportunities and day services, as defined in section 17a-
283 226, operated or funded by the Department of Developmental Services;
284 (C) have been unemployed for at least six of the preceding twelve
285 months; (D) have been convicted of a misdemeanor or felony; (E) are
286 veterans, as defined in section 27-103; (F) have not earned any
287 postsecondary credential and are not currently enrolled in a
288 postsecondary institution or program; or (G) are currently enrolled in a
289 workforce training program fully or substantially paid for by the
290 employer that results in such individual earning a postsecondary
291 credential.

292 (5) The commissioner may combine approval of an application with
293 the exercise of any of the commissioner's other powers, including, but
294 not limited to, the provision of other financial assistance.

295 (6) By submitting an application, a qualified business consents to the
296 Department of Economic and Community Development's access of data
297 compiled by other state agencies, including, but not limited to, the Labor
298 Department, for the purposes of audit and enforcement.

299 (7) The commissioner shall issue a rebate allocation notice stating the
300 maximum amount of each rebate available to an approved qualified
301 business for the rebate period and the specific terms that such business
302 shall meet to qualify for each rebate. Such notice shall certify to the
303 approved qualified business that the rebates may be claimed by such
304 business if it meets the specific terms set forth in the notice. Such terms
305 shall include the required wage, as determined by the commissioner,
306 such business shall pay new discretionary FTEs to qualify for the tax
307 rebates provided in subsection (f) of this section.

308 (d) For the purposes of this section, the FTE of a full-time job or part-
309 time job is based on the hours worked or expected to be worked by an
310 employee in a calendar year. A job in which an employee worked or is
311 expected to work one thousand seven hundred fifty hours or more in a
312 calendar year equals one FTE. A job in which an employee worked or is
313 expected to work less than one thousand seven hundred fifty hours
314 equals a fraction of one FTE, where the fraction is the number of hours
315 worked in a calendar year divided by one thousand seven hundred fifty.
316 The commissioner shall have the discretion to adjust the calculation of
317 FTE.

318 (e) (1) In each calendar year of the rebate period, a qualified business
319 approved by the commissioner pursuant to subdivision (3) of subsection
320 (c) of this section that employs at least twenty-five new FTEs in this state
321 or, if at least one of the new FTEs is an individual with intellectual
322 disability, [or at least three of the new FTEs are individuals who reside
323 in a concentrated poverty census tract, as defined in section 32-7x,]
324 fifteen new FTEs in this state, by December thirty-first of the calendar
325 year that is two calendar years prior to the calendar year in which the
326 rebate is being claimed shall be allowed a rebate equal to the greater of
327 the following amounts:

328 (A) The sum of:

329 (i) The lesser of (I) the new FTEs created in an opportunity zone or

330 distressed municipality on December thirty-first of the calendar year
331 that is two calendar years prior to the calendar year in which the rebate
332 is being claimed, [or] (II) the new FTEs maintained in an opportunity
333 zone or distressed municipality in the previous calendar year, (III) the
334 new FTEs created by a qualified business employing at least one new
335 FTE who is an individual with intellectual disability, or (IV) the new
336 FTEs maintained by a qualified business employing at least one new
337 FTE who is an individual with intellectual disability, multiplied by fifty
338 per cent of the income tax that would be paid on the average wage of
339 the new FTEs, as determined by the applicable marginal rate set forth in
340 chapter 229 for an unmarried individual based solely on such wages;
341 and

342 (ii) The lesser of (I) the new FTEs created on December thirty-first of
343 the calendar year that is two calendar years prior to the calendar year in
344 which the rebate is being claimed, or (II) the new FTEs maintained in a
345 location other than an opportunity zone or distressed municipality in
346 the previous calendar year, multiplied by twenty-five per cent of the
347 income tax that would be paid on the average wage of the new FTEs, as
348 determined by the applicable marginal rate set forth in chapter 229 for
349 an unmarried individual based solely on such wages; or

350 (B) The greater of:

351 (i) One thousand dollars multiplied by the lesser of (I) the new FTEs
352 created by December thirty-first of the calendar year that is two calendar
353 years prior to the calendar year in which the rebate is being claimed, or
354 (II) the new FTEs maintained in the calendar year immediately prior to
355 the calendar year in which the rebate is being claimed; or

356 (ii) For tax credits earned, claimed or payable prior to January 1, 2024,
357 two thousand dollars multiplied by the lesser of (I) the new FTEs created
358 by December 31, 2022, or (II) the new FTEs maintained in the calendar
359 year immediately prior to the calendar year in which the rebate is being
360 claimed.

361 (2) [Except as provided in subdivision (4) of this subsection, in] In no
362 event shall the rebate under this subsection exceed in any calendar year
363 of the rebate period five thousand dollars multiplied by the lesser of (A)
364 the new FTEs created by December thirty-first of the calendar year that
365 is two calendar years prior to the calendar year in which the rebate is
366 being claimed, or (B) the new FTEs maintained in the calendar year
367 immediately prior to the calendar year in which the rebate is being
368 claimed.

369 (3) In no event shall an approved qualified business receive a rebate
370 under this subsection in any calendar year of the rebate period if such
371 business has not maintained, in the calendar year immediately prior to
372 the calendar year in which the rebate is being claimed, at least (A)
373 twenty-five new FTEs, or (B) fifteen new FTEs, if at least one of the new
374 FTEs is an individual with intellectual disability. [or at least three of the
375 new FTEs are individuals who reside in a concentrated poverty census
376 tract, as defined in section 32-7x.

377 (4) An approved qualified business that, by December thirty-first of
378 the calendar year immediately prior to the calendar year in which the
379 rebate is being claimed, employs at least fifteen new FTEs where at least
380 one of the new FTEs is an individual with intellectual disability shall be
381 allowed an additional rebate equal to twenty-five per cent of the wages
382 paid to each such individual during the calendar year in which the
383 rebate is being claimed. The rebate allowed under this subdivision shall
384 be added to any other rebate allowed under this subsection.]

385 (f) (1) In each calendar year of the rebate period, a qualified business
386 approved by the commissioner pursuant to subdivision (4) of subsection
387 (c) of this section that employs at least twenty-five new discretionary
388 FTEs in this state by December thirty-first of the calendar year that is
389 two calendar years prior to the calendar year in which the rebate is being
390 claimed shall be allowed a rebate equal to the sum of the amount
391 calculated pursuant to subdivision (1) of subsection (e) of this section
392 and the greater of the following:

393 (A) The sum of:

394 (i) The lesser of the new discretionary FTEs (I) created in an
395 opportunity zone or distressed municipality on December thirty-first of
396 the calendar year that is two calendar years prior to the calendar year in
397 which the rebate is being claimed, or (II) maintained in an opportunity
398 zone or distressed municipality in the previous calendar year,
399 multiplied by fifty per cent of the income tax that would be paid on the
400 average wage of the new discretionary FTEs, as determined by the
401 applicable marginal rate set forth in chapter 229 for an unmarried
402 individual based solely on such wages; and

403 (ii) The lesser of the new discretionary FTEs (I) created on December
404 thirty-first of the calendar year that is two calendar years prior to the
405 calendar year in which the rebate is being claimed, or (II) maintained in
406 a location other than an opportunity zone or distressed municipality in
407 the previous calendar year, multiplied by twenty-five per cent of the
408 income tax that would be paid on the average wage of the new
409 discretionary FTEs, as determined by the applicable marginal rate set
410 forth in chapter 229 for an unmarried individual based solely on such
411 wages; or

412 (B) The greater of:

413 (i) Seven hundred fifty dollars multiplied by the lesser of the new
414 discretionary FTEs (I) created by December thirty-first of the calendar
415 year that is two calendar years prior to the calendar year in which the
416 rebate is being claimed, or (II) maintained in the calendar year
417 immediately prior to the calendar year in which the rebate is being
418 claimed; or

419 (ii) For tax credits earned, claimed or payable prior to January 1, 2024,
420 one thousand five hundred dollars multiplied by the lesser of (I) the new
421 FTEs created by December 31, 2022, or (II) the new FTEs maintained in
422 the calendar year immediately prior to the calendar year in which the
423 rebate is being claimed.

424 (2) In no event shall the rebate under this [subsection] section exceed
425 in any calendar year of the rebate period five thousand dollars
426 multiplied by the lesser of the new discretionary FTEs (A) created by
427 December thirty-first of the calendar year that is two calendar years
428 prior to the calendar year in which the rebate is being claimed, or (B)
429 maintained in the calendar year immediately prior to the calendar year
430 in which the rebate is being claimed.

431 (3) In no event shall an approved qualified business receive a rebate
432 under this subsection in any calendar year of the rebate period if such
433 business has not maintained at least twenty-five new discretionary FTEs
434 in the calendar year immediately prior to the calendar year in which the
435 rebate is being claimed.

436 [(g) In addition to the rebates allowed under subsections (e) and (f) of
437 this section, on and after January 1, 2025, an approved qualified business
438 that employs at least one new FTE that is an individual who resides in a
439 concentrated poverty census tract, as defined in section 32-7x, shall be
440 allowed an additional rebate equal to fifty per cent of the income tax that
441 would be paid on the wages paid to such individual during the calendar
442 year immediately prior to the calendar year in which the rebate is being
443 claimed, as determined by the applicable marginal rate set forth in
444 chapter 229 for an unmarried individual based solely on such wages,
445 provided such individual was a resident of such census tract for at least
446 six months of the calendar year immediately prior to the calendar year
447 in which the rebate is being claimed.]

448 [(h)] (g) (1) Notwithstanding the provisions of subdivisions (3) and
449 (4) of subsection (c) of this section, the commissioner may not approve
450 an application in whole or in part if the full amount of rebates that such
451 applicant may be paid pursuant to subsection (e) [.] or (f) [or (g)] of this
452 section would result in the aggregate amount of rebates issued to all
453 approved qualified businesses under this section exceeding forty
454 million dollars in any fiscal year.

455 (2) Notwithstanding the provisions of subdivision (4) of subsection
456 (c) of this section, the commissioner may not approve an application in
457 whole or in part if the full amount of rebates that such applicant may be
458 paid pursuant to subsection (f) of this section would result in the
459 aggregate amount of rebates issued pursuant to subsection (f) of this
460 section exceeding fifteen million dollars in any fiscal year.

461 [(i)] (h) (1) A rebate under this section may be granted to an approved
462 qualified business for not more than seven successive calendar years. A
463 rebate shall not be granted until at least twenty-four months after the
464 commissioner's approval of a qualified business's application.

465 (2) An approved qualified business that has fewer than twenty-five
466 new FTEs or, if at least one of the new FTEs is an individual with
467 intellectual disability, [or at least three of the new FTEs are individuals
468 who reside in a concentrated poverty census tract, as defined in section
469 32-7x,] fewer than fifteen new FTEs, created in each of two consecutive
470 calendar years or, if such business is approved by the commissioner
471 pursuant to subdivision (4) of subsection (c) of this section, fewer than
472 twenty-five new discretionary FTEs in each of two consecutive calendar
473 years shall forfeit all remaining rebate allocations, unless the
474 commissioner recognizes mitigating circumstances of a regional or
475 national nature, including, but not limited to, a recession.

476 [(j)] (i) Not later than January thirty-first of each year during the
477 rebate period, each approved qualified business shall provide
478 information to the commissioner regarding the number of new FTEs or
479 new discretionary FTEs created or maintained during the prior calendar
480 year and the qualified wages of such new employees. Any information
481 provided under this subsection shall be subject to audit by the
482 Department of Economic and Community Development.

483 [(k)] (j) Not later than March fifteenth of each year during the rebate
484 period, the Department of Economic and Community Development
485 shall issue the approved qualified business a rebate voucher that sets

486 forth the amount of the rebate, as calculated pursuant to subsections (e)
487 [~~l~~] or (f) [~~and~~ (g)] of this section, and the taxable year against which such
488 rebate may be claimed. The approved qualified business shall claim
489 such rebate as a credit against the taxes due under chapter 208 or 228z
490 or as an offset of the tax imposed under chapter 207. The commissioner
491 shall annually provide to the Commissioner of Revenue Services a
492 report detailing all rebate vouchers that have been issued under this
493 section.

494 ~~[(l)]~~ (k) Beginning on January 1, 2023, and annually thereafter, the
495 commissioner, in consultation with the office of the State Comptroller
496 and the Auditors of Public Accounts, shall submit a report to the Office
497 of Policy and Management on the expenses of the JobsCT tax rebate
498 program and the number of FTEs and discretionary FTEs created and
499 maintained.

500 ~~[(m)]~~ (l) Not later than January 1, 2025, the commissioner shall post,
501 on the Department of Economic and Community Development's
502 Internet web site, information on the JobsCT tax rebate program
503 established under this section, including, but not limited to, information
504 concerning tax rebates available for qualified businesses that, in
505 accordance with the provisions of this section, employ individuals with
506 intellectual disability in this state.

507 (m) As used in this subsection, "affected business entity" and
508 "member" have the same meanings as provided in subsection (a) of
509 section 12-699. An affected business entity that receives a rebate under
510 this section shall claim such rebate as a credit against the tax due under
511 chapter 228z. If the amount of the rebate allowed pursuant to this section
512 exceeds the liability for the tax imposed under chapter 228z, the
513 Commissioner of Revenue Services shall treat such excess as an
514 overpayment and shall refund the amount of such excess, without
515 interest, to the taxpayer. With respect to an affected business entity
516 granted a rebate pursuant to this section, the credit available to the
517 members of such entity pursuant to subdivision (1) of subsection (f) of

518 section 12-699 shall be based upon the amount of tax due under chapter
519 228z from such entity prior to the application of the rebate granted
520 pursuant to this section and any other payments made against such tax
521 due.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2026</i>	New section
Sec. 2	<i>October 1, 2026, and applicable to taxable years commencing on and after January 1, 2027</i>	32-7t

Statement of Purpose:

To (1) facilitate the consideration of cost-saving technology by evaluating testing such technology by state agencies, and (2) amend eligibility criteria for the JobsCT tax rebate program.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]