



General Assembly

February Session, 2026

**Proposed Bill No. 185**

LCO No. 1023



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
SEN. SLAP, 5th Dist.

**AN ACT EXEMPTING SMALL BUSINESSES FROM THE SALES AND USE TAXES ON ELECTRICITY AND NATURAL GAS.**

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 exempt from
- 2 the sales and use taxes the sale of electricity and natural gas to small
- 3 businesses.

**Statement of Purpose:**

To exempt from the sales and use taxes the sale of electricity and natural gas to small businesses.