



General Assembly

February Session, 2022

**Raised Bill No. 351**

LCO No. 1828



Referred to Committee on COMMERCE

Introduced by:

(CE)

**AN ACT CONCERNING THE EXTENSION OF RESEARCH AND DEVELOPMENT TAX CREDITS TO PASS-THROUGH ENTITIES.**

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

- 1 Section 1. (*Effective from passage*) The Commissioner of Economic and  
2 Community Development shall conduct a study regarding whether to  
3 extend research and development tax credits to pass-through entities.  
4 Not later than January 1, 2023, the commissioner shall report, in  
5 accordance with the provisions of section 11-4a of the general statutes,  
6 regarding such study to the joint standing committee of the General  
7 Assembly having cognizance of matters relating to commerce.

This act shall take effect as follows and shall amend the following sections:

|           |                     |             |
|-----------|---------------------|-------------|
| Section 1 | <i>from passage</i> | New section |
|-----------|---------------------|-------------|

**CE**      *Joint Favorable*