
OLR Bill Analysis

HB 5438

***AN ACT ESTABLISHING A CREDIT AGAINST THE CORPORATION
BUSINESS TAX AND PERSONAL INCOME TAX FOR
NONRESIDENTIAL BUILDING IMPROVEMENTS MADE TO REDUCE
THE SPREAD OF COVID-19.***

SUMMARY

The Office of Legislative Research does not analyze Special Acts.

COMMITTEE ACTION

Commerce Committee

Joint Favorable

Yea 21 Nay 1 (03/22/2022)