

## OFFICE OF FISCAL ANALYSIS

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HB-5858

AN ACT CONCERNING A STUDY REGARDING THE  
ESTABLISHMENT OF A FLEXIBLE SPENDING ACCOUNT  
PROGRAM FOR CHILD CARE EXPENSES.

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### ***OFA Fiscal Note***

***State Impact:*** None

***Municipal Impact:*** None

### ***Explanation***

The bill results in no fiscal impact because the program would violate U.S. Code 129<sup>1</sup>.

### ***The Out Years***

***State Impact:*** None

***Municipal Impact:*** None

*Sources:* Office of the State Comptroller  
Legal Information Institute <https://www.law.cornell.edu/uscode/text/26/129>

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<sup>1</sup> Section 129 of the U.S. Code specifies that Dependent Care Assistance Programs are eligible to employees who qualify under a classification set up by their employer. Thus, the State of Connecticut cannot set up a program for residents that are not employed by the State.