



General Assembly

February Session, 2008

Raised Bill No. 5728

LCO No. 2558

02558 _____ PH_

Referred to Committee on Public Health

Introduced by:
(PH)

AN ACT CONCERNING TAX INCENTIVES FOR BUSINESSES WITH ON-SITE HEALTH CARE CLINICS.

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

1 Section 1. (NEW) (*Effective July 1, 2008, and applicable to income or*
2 *taxable years commencing on or after January 1, 2008*) (a) There shall be
3 allowed a credit for all taxpayers against any taxes imposed under
4 chapter 208 or 229 of the general statutes in an amount equal to the
5 amount of property taxes paid during the income year on the portion
6 of property that is exclusively utilized by the taxpayer as an on-site
7 health care clinic. For the purposes of this section, "health care clinic"
8 means an employer sponsored on-site medical facility that provides
9 medical diagnosis, treatment and preventative services to individuals.

10 (b) The credit provided by this section shall be computed based on
11 property taxes owed on the grand list of October 1, 2008, and each
12 grand list thereafter.

13 (c) The amount of credit allowed any taxpayer under this section for
14 any income year shall not exceed the amount of tax due from such
15 taxpayer under chapter 208 or 229 of the general statutes with respect

16 to such income year. Any credit not used in an income or taxable year
17 shall expire.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2008, and applicable to income or taxable years commencing on or after January 1, 2008</i>	New section

Statement of Purpose:

To provide a tax credit to business entities that provide health care services to individuals through the use of on-site health care clinics.

[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.]