



General Assembly

January Session, 2009

Committee Bill No. 360

LCO No. 3046

* SB00360LABFIN030409 *

Referred to Committee on Labor and Public Employees

Introduced by:
(LAB)

**AN ACT CONCERNING EMPLOYMENT OF INDIVIDUALS WITH
AUTISM.**

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

1 Section 1. (NEW) (*Effective July 1, 2009, and applicable to income or*
2 *taxable years commencing on or after January 1, 2009*) (a) There shall be
3 allowed a credit against the tax imposed under chapter 207 or 208 of
4 the general statutes on any employer in the state in an amount as
5 provided in subsection (b) of this section for each autistic employee
6 who has received state funding for training or education hired by such
7 employer.

8 (b) The amount of the credit provided for by this section shall be
9 one thousand five hundred dollars with respect to each employee
10 diagnosed with autism spectrum disorder who has received state
11 funding for training or education. The credit shall be allowed in the
12 income year in which such employee with autism spectrum disorder
13 first completes six full months of full-time employment with the
14 employer.

15 (c) The amount of credit allowed any employer under this section

16 for any income year shall not exceed the amount of tax due from such
17 employer under chapter 207 or 208 of the general statutes with respect
18 to such income year. The credit allowed under this section shall be
19 taken only once with respect to any employee diagnosed with autism
20 spectrum disorder who has received state funding for training or
21 education.

22 (d) For the purposes of this section, "employee with autism
23 spectrum disorder" means any person engaged in service to an
24 employer in a business of his employer who is diagnosed as autistic or
25 suffers from its related conditions or symptoms.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2009, and applicable to income or taxable years commencing on or after January 1, 2009</i>	New section

LAB

Joint Favorable C/R

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