



General Assembly

February Session, 2010

Raised Bill No. 477

LCO No. 2473

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Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

**AN ACT CONCERNING A TAX CREDIT FOR MAKING JOBS
ACCESSIBLE TO EMPLOYEES WITH AUTISM SPECTRUM
DISORDERS.**

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

- 1 Section 1. (NEW) (*Effective July 1, 2010, and applicable to income years*
2 *commencing on or after January 1, 2010*) (a) There shall be allowed as a
3 credit against the tax imposed on any corporation under chapter 208 of
4 the general statutes, an amount equal to the amount such corporation
5 pays during an income year for services provided to the corporation
6 by a person acting as a job coach for an employee of such corporation
7 who has autism spectrum disorders. Such person may perform as a job
8 coach in the course of such person's employment with such
9 corporation, or may be self-employed or employed by another entity.
10 The tax credit shall be limited to the amount paid by the corporation
11 that represents actual time spent by the job coach with an employee
12 who has autism spectrum disorders.
- 13 (b) The credit established pursuant to subsection (a) of this section
14 shall be available for the services of a job coach for a single employee
15 for not more than two calendar years.

16 (c) The Division of Autism Spectrum Services, within the
17 Department of Developmental Services, established pursuant to
18 section 17a-215c of the general statutes, shall provide corporations
19 with guidelines on hiring and supporting persons with autism
20 spectrum disorders and appropriate training for job coaches.

21 (d) A credit allowed under subsection (a) of this section that is not
22 used by a corporation may be carried forward to each of the successive
23 income years until such credit is fully taken. In no case shall a credit
24 that is not used be carried forward for a period of more than five years.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2010, and applicable to income years commencing on or after January 1, 2010</i>	New section

Statement of Purpose:

To provide a tax credit to employers to defray the cost of a job coach for employees with autism spectrum disorders.

[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.]