



General Assembly

January Session, 2019

**Proposed Bill No. 5494**

LCO No. 1000



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Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. HAINES, 34<sup>th</sup> Dist.

***AN ACT CONCERNING THE BONUS DEPRECIATION TAX DEDUCTION SCHEDULE.***

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

- 1 That title 12 of the general statutes be amended to allow businesses
- 2 in the state to choose either the state or the federal schedule for the
- 3 bonus depreciation tax deduction on their state tax returns.

***Statement of Purpose:***

To allow businesses in the state to choose either the state or the federal schedule for the bonus depreciation tax deduction on their state tax returns.