

# OFFICE OF FISCAL ANALYSIS

Legislative Office Building, Room 5200  
Hartford, CT 06106 ◊ (860) 240-0200  
<http://www.cga.ct.gov/ofa>

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sSB-98

AN ACT EXTENDING THE MANUFACTURING APPRENTICESHIP  
TAX CREDIT TO PASS-THROUGH ENTITIES.

AMENDMENT

LCO No.: 5848

File Copy No.: 560

Senate Calendar No.: 400

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## ***OFA Fiscal Note***

### ***No Fiscal Impact***

The amendment, which limits the applicability of the credit to the pass-through entity tax only, does not change the fiscal impact identified in the fiscal note on the underlying bill.

*The preceding Fiscal Impact statement is prepared for the benefit of the members of the General Assembly, solely for the purposes of information, summarization and explanation and does not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.*

Primary Analyst: CW  
Contributing Analyst(s):

4/29/22  
(NF)