



General Assembly

January Session, 2025

**Proposed Bill No. 5552**

LCO No. 2209



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. GRESKO, 121st Dist.  
(By Request)

**AN ACT CONCERNING THE BONUS DEPRECIATION TAX DEDUCTION SCHEDULE FOR PASS-THROUGH ENTITIES.**

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 pass-through
- 2 entities to claim the full amount of their bonus depreciation tax
- 3 deductions in the first year eligible assets are placed in service.

**Statement of Purpose:**

To allow pass-through entities to claim the full amount of their bonus depreciation tax deductions in the first year eligible assets are placed in service.