



General Assembly

January Session, 2025

**Proposed Bill No. 5968**

LCO No. 2983



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. MENAPACE, 37th Dist.  
REP. ELLIOTT, 88th Dist.

**AN ACT CONCERNING WORLD-WIDE COMBINED REPORTING FOR CORPORATE TAX LIABILITY PURPOSES.**

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

- 1 That chapter 208 of the general statutes be amended to make, for
- 2 purposes of corporate tax liability, world-wide combined reporting
- 3 mandatory rather than elective, where applicable.

**Statement of Purpose:**

To make, for purposes of corporate tax liability, world-wide combined reporting mandatory rather than elective, where applicable.