



General Assembly

January Session, 2025

Proposed Bill No. 112

LCO No. 864



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
SEN. GORDON, 35th Dist.

**AN ACT ESTABLISHING A CHILD AND DEPENDENT TAX CREDIT
AGAINST THE PERSONAL INCOME TAX.**

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

- 1 That chapter 229 of the general statutes be amended to (1) establish a
- 2 child and dependent tax credit against the personal income tax of five
- 3 hundred dollars per child or dependent, for (A) children under
- 4 seventeen years of age, (B) a disabled dependent or disabled spouse,
- 5 who resides with the taxpayer for more than half the taxable year, or (C)
- 6 a dependent sixty-five years of age or older who is not the spouse of the
- 7 taxpayer, and (2) provide for income threshold phase-outs of the credit
- 8 of ten per cent for each one thousand dollars or fraction thereof of
- 9 adjusted gross income over (A) two hundred thousand dollars for
- 10 unmarried individuals, married individuals filing separately and heads
- 11 of households, and (B) four hundred thousand dollars for married
- 12 individuals filing jointly.

Statement of Purpose:

To establish a child and dependent tax credit against the personal income tax of five hundred dollars per eligible child and dependent.