



General Assembly

January Session, 2025

**Proposed Bill No. 321**

LCO No. 1009



Referred to Committee on FINANCE, REVENUE AND  
BONDING

Introduced by:

SEN. GORDON, 35th Dist.

SEN. HARDING, 30th Dist.

**AN ACT ESTABLISHING A CAREGIVER 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 establish a
- 2 caregiver tax credit against the personal income tax of five hundred
- 3 dollars for taxpayers who (1) pay or incur expenses for the care and
- 4 support of a senior family member who is fifty years of age or older and
- 5 receives Social Security disability benefits or is sixty years of age or
- 6 older, and (2) have a federal adjusted gross income of two hundred
- 7 thousand dollars or less for single filers and four hundred thousand
- 8 dollars or less for married individuals filing jointly.

**Statement of Purpose:**

To establish a caregiver tax credit against the personal income tax.