



General Assembly

January Session, 2025

Proposed Bill No. 324

LCO No. 1008



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:

SEN. GORDON, 35th Dist.

SEN. HARDING, 30th Dist.

**AN ACT ESTABLISHING A REFUNDABLE VETERANS' 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 refundable veterans' caregiver tax credit against the personal income tax
3 for taxpayers who: (1) Pay or incur expenses for the care and support of
4 a family member who (A) is receiving veterans' disability payments for
5 a service-connected total disability, and (B) resides in the state with the
6 taxpayer for not less than six months of the taxable year; and (2) have a
7 federal adjusted gross income of two hundred thousand dollars or less
8 for single filers and four hundred thousand dollars or less for married
9 individuals filing jointly. The amount of the credit shall be the amount
10 of the disability payments received in a taxable year by the family
11 member or six hundred seventy-five dollars, whichever is less.

Statement of Purpose:

To establish a refundable veterans' caregiver tax credit.