



General Assembly

February Session, 2026

**Proposed Bill No. 5081**

LCO No. 702



Referred to Committee on FINANCE, REVENUE AND  
BONDING

Introduced by:  
REP. GAUTHIER, 38th Dist.

**AN ACT ESTABLISHING AN ADDITIONAL MARGINAL RATE FOR THE  
PERSONAL INCOME TAX AND DEDICATING THE REVENUE  
GENERATED TO CERTAIN PURPOSES.**

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
- 2 an additional marginal rate for the personal income tax of at least four
- 3 per cent on the portion of an individual's taxable income in excess of one
- 4 million dollars, and (2) dedicate the revenue generated from such tax to
- 5 education, higher education, child care and the repair and maintenance
- 6 of, and access to, roads, bridges and public transportation.

**Statement of Purpose:**

To (1) establish an additional marginal rate for the personal income tax  
of at least four per cent on the portion of an individual's taxable income  
in excess of one million dollars, and (2) dedicate the revenue generated  
from such tax to certain purposes.