



General Assembly

February Session, 2026

Proposed Bill No. 1

LCO No. 599



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Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

SEN. LOONEY, 11th Dist.
SEN. DUFF, 25th Dist.
SEN. ANWAR, 3rd Dist.
SEN. CABRERA, 17th Dist.
SEN. COHEN, 12th Dist.
SEN. FLEXER, 29th Dist.
SEN. FONFARA, 1st Dist.
SEN. GADKAR-WILCOX, 22nd Dist.
SEN. GASTON, 23rd Dist.
SEN. HARTLEY, 15th Dist.
SEN. HOCHADEL, 13th Dist.
SEN. HONIG, 8th Dist.

SEN. KUSHNER, 24th Dist.
SEN. LESSER, 9th Dist.
SEN. LOPES, 6th Dist.
SEN. MAHER, 26th Dist.
SEN. MARONEY, 14th Dist.
SEN. MARX, 20th Dist.
SEN. MCCRORY, 2nd Dist.
SEN. MILLER P., 27th Dist.
SEN. NEEDLEMAN, 33rd Dist.
SEN. OSTEN, 19th Dist.
SEN. RAHMAN, 4th Dist.
SEN. SLAP, 5th Dist.

AN ACT CONCERNING AFFORDABILITY.

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

1 That the general statutes be amended to: (1) Exempt from the sales
2 and use taxes clothing costing under one hundred dollars, school
3 supplies and appliances; (2) eliminate the additional one per cent sales
4 and use taxes imposed on meals sold by grocery stores; (3) establish a
5 voluntary employer payroll tax and a personal income tax credit for
6 certain employees of an employer that elects to pay such tax; (4) increase
7 the maximum allowable credit against the personal income tax for a

8 person's primary residence or motor vehicle; (5) establish a credit
9 against the personal income tax for expenditures paid or incurred by a
10 taxpayer for the care and support of an elderly or disabled family
11 member; and (6) establish a credit against the personal income tax for
12 certain rental payments made by a taxpayer with income of seventy-five
13 thousand dollars or less, for such taxpayer's primary residence in the
14 state.

Statement of Purpose:

To lower taxes for Connecticut residents.