



General Assembly

Proposed Bill No. 75

February Session, 2026

LCO No. 125



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Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

SEN. GORDON, 35th 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 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.