



General Assembly

February Session, 2026

Proposed Bill No. 75

LCO No. 125



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.