



General Assembly

**Proposed Bill No. 76**

*February Session, 2026*

LCO No. 124



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Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
SEN. GORDON, 35th Dist.

***AN ACT ESTABLISHING A CHILD AND DEPENDENT 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 (1) establish a  
2        child and dependent tax credit against the personal income tax of five  
3        hundred dollars per child or dependent, for (A) children under  
4        seventeen years of age, (B) a disabled dependent or disabled spouse,  
5        who resides with the taxpayer for more than half the taxable year, or (C)  
6        a dependent sixty-five years of age or older who is not the spouse of the  
7        taxpayer, and (2) provide for income threshold phase-outs of the credit  
8        of ten per cent for each one thousand dollars or fraction thereof of  
9        adjusted gross income over (A) two hundred thousand dollars for  
10        unmarried individuals, married individuals filing separately and heads  
11        of households, and (B) four hundred thousand dollars for married  
12        individuals filing jointly.

***Statement of Purpose:***

To establish a child and dependent tax credit against the personal income tax of five hundred dollars per eligible child and dependent.