



General Assembly

**Proposed Bill No. 97**

*February Session, 2026*

LCO No. 445



\* 0 0 4 4 5 \*

Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

SEN. GORDON, 35th Dist.

***AN ACT ESTABLISHING A CREDIT AGAINST THE PERSONAL INCOME TAX FOR DONATED FOOD.***

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

- 1        That the general statutes be amended to establish a credit against the
- 2        personal income tax of twenty-five per cent of the value of food donated
- 3        by a taxpayer for a taxable year.

***Statement of Purpose:***

To establish a credit against the personal income tax of twenty-five per cent of the value of food donated by a taxpayer for a taxable year.