



General Assembly

February Session, 2026

Proposed Bill No. 97

LCO No. 445



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.