



General Assembly

February Session, 2026

**Proposed Bill No. 99**

LCO No. 361



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

SEN. HARDING, 30th Dist.  
SEN. MARTIN, 31st Dist.  
SEN. SAMPSON, 16th Dist.  
SEN. CICARELLA, 34th Dist.  
SEN. SOMERS, 18th Dist.  
SEN. HWANG, 28th Dist.

SEN. BERTHEL, 32nd Dist.  
SEN. FAZIO, 36th Dist.  
SEN. GORDON, 35th Dist.  
SEN. KISSEL, 7th Dist.  
SEN. PERILLO J., 21st Dist.

**AN ACT ESTABLISHING A REFUNDABLE CREDIT AGAINST THE PERSONAL INCOME TAX FOR THE AMOUNT OF MOTOR VEHICLE PROPERTY TAX PAID.**

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 refundable credit against the personal income tax for the amount of
- 3 motor vehicle property tax paid for a taxable year by taxpayers with
- 4 adjusted gross income of less than one hundred thousand dollars for
- 5 single filers and less than two hundred thousand dollars for married
- 6 individuals filing jointly, and (2) limit the credit under section 12-704c
- 7 of the general statutes to property tax paid on primary residences.

**Statement of Purpose:**

To (1) establish a refundable credit against the personal income tax for the amount of motor vehicle property tax paid for a taxable year by

taxpayers with adjusted gross income of less than one hundred thousand dollars for single filers and less than two hundred thousand dollars for married individuals filing jointly, and (2) limit the credit under section 12-704c of the general statutes to property tax paid on primary residences.