



General Assembly

February Session, 2026

Proposed Bill No. 100

LCO No. 579



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

SEN. HARDING, 30th Dist.
SEN. MARTIN, 31st Dist.
SEN. CICARELLA, 34th Dist.
SEN. SAMPSON, 16th 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 REDUCING CERTAIN PERSONAL INCOME TAX MARGINAL RATES.

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

- 1 That section 12-700 of the general statutes be amended to reduce the
- 2 two lowest marginal rates for the personal income tax from (1) two per
- 3 cent to zero, and (2) from four and one-half per cent to three per cent,
- 4 for taxpayers with adjusted gross income of less than one hundred
- 5 thousand dollars for single filers and less than two hundred thousand
- 6 dollars for married individuals filing jointly.

Statement of Purpose:

To reduce the two lowest marginal rates for the personal income tax from (1) two per cent to zero, and (2) from four and one-half per cent to three per cent, for 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.