



General Assembly

February Session, 2026

**Proposed Bill No. 104**

LCO No. 507



Referred to Committee on FINANCE, REVENUE AND  
BONDING

Introduced by:  
SEN. LOONEY, 11th Dist.

**AN ACT ESTABLISHING A CAPITAL GAINS SURCHARGE.**

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

- 1 That title 12 of the general statutes be amended to establish a
- 2 surcharge on the net gain from the sale or exchange of capital assets on
- 3 a taxpayer, whose Connecticut adjusted gross income is equal to or
- 4 greater than the threshold amount specified in section 12-700 of the
- 5 general statutes for imposition of the highest and second highest
- 6 marginal rates on such taxpayer, of one per cent and seventy-five-
- 7 hundredths per cent, respectively.

**Statement of Purpose:**

To establish a capital gains surcharge on certain taxpayers.