



General Assembly

**Proposed Bill No. 104**

*February Session, 2026*

LCO No. 507



\* 0 0 5 0 7 \*

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.