

**Bill History**  
**Session Year 2026**  
**Proposed S.B. No. 100**

[Proposed Bill](#) [\[doc\]](#)

**Introducer(s):**

SEN. STEPHEN G. HARDING, 30th DIST.  
SEN. HENRI MARTIN, 31st DIST.  
SEN. PAUL CICARELLA, 34th DIST.  
SEN. ROB SAMPSON, 16th DIST.  
SEN. HEATHER S. SOMERS, 18th DIST.  
SEN. TONY HWANG, 28th DIST.  
SEN. ERIC C. BERTHEL, 32nd DIST.  
SEN. RYAN FAZIO, 36th DIST.  
SEN. JEFF GORDON, 35th DIST.  
SEN. JOHN A. KISSEL, 7th DIST.  
SEN. JASON PERILLO, 21st DIST.

**Title:** AN ACT REDUCING CERTAIN PERSONAL INCOME TAX MARGINAL RATES.

**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.

**Bill History:**

02-09-2026 REFERRED TO JOINT COMMITTEE ON Finance, Revenue and Bonding Committee

**Co-sponsor(s):**