



General Assembly

February Session, 2022

Proposed Bill No. 23

LCO No. 565



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
SEN. KELLY, 21st Dist.

AN ACT CONCERNING A TEMPORARY PERSONAL INCOME TAX CREDIT FOR EXPENSES RELATED TO THE COVID-19 PANDEMIC.

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

- 1 That, for the taxable years commencing January 1, 2022, and January
- 2 1, 2023, taxpayers shall be allowed to claim a credit against the personal
- 3 income tax, not to exceed five hundred dollars for married individuals
- 4 filing jointly and two hundred fifty dollars for all other filers, for
- 5 expenses related to the COVID-19 pandemic.

Statement of Purpose:

To allow taxpayers a personal income tax credit for the taxable years commencing January 1, 2022, and January 1, 2023, for expenses related to the COVID-19 pandemic.