



General Assembly

January Session, 2023

**Proposed Bill No. 5688**

LCO No. 2745



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. LINEHAN, 103rd Dist.

**AN ACT CONCERNING A CHILD TAX CREDIT AGAINST THE PERSONAL INCOME TAX.**

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

1 That chapter 229 of the general statutes be amended to establish a  
2 child tax credit against the personal income tax for up to four children  
3 under eighteen years of age as follows: (1) For taxpayers with federal  
4 adjusted gross income of less than one hundred thousand dollars, the  
5 full amount of the credit for each such child up to four children; (2) for  
6 taxpayers with federal adjusted gross income of one hundred thousand  
7 dollars or more and less than two hundred thousand dollars, the full  
8 amount of the credit for up to two such children, seventy-five per cent  
9 of the credit for the third such child and fifty per cent of the credit for  
10 the fourth such child; and (3) for taxpayers with federal adjusted gross  
11 income of two hundred thousand dollars or more and less than two  
12 hundred fifty thousand dollars, the full amount of the credit for one  
13 such child, seventy-five per cent of the credit for the second and third  
14 such child and fifty per cent of the credit for the fourth such child.

***Statement of Purpose:***

To establish a child tax credit against the personal income tax.