



General Assembly

January Session, 2023

Proposed Bill No. 6243

LCO No. 2698



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

REP. WELANDER, 114th Dist.

REP. KAVROS DEGRAW, 17th Dist.

REP. BERGER-GIRVALO, 111th Dist.

REP. PARIS, 145th Dist.

AN ACT LOWERING THE RATE OF THE PERSONAL INCOME TAX ON INCOME SPENT ON CHILD CARE.

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 allow the
2 portion of a taxpayer's income that is spent on child care to be taxed at
3 a lower rate as follows: (1) Three per cent for (A) unmarried individuals,
4 married individuals filing separately and individuals filing as heads of
5 households, with Connecticut adjusted income of not over eighty
6 thousand dollars, and (B) married individuals filing jointly with
7 Connecticut adjusted income of not over one hundred thousand dollars;
8 (2) four per cent for (A) unmarried individuals, married individuals
9 filing separately and individuals filing as heads of households, with
10 Connecticut adjusted income of over eighty thousand dollars and not
11 over two hundred thousand dollars, and (B) married individuals filing
12 jointly with Connecticut adjusted income of over one hundred thousand

13 dollars and not over two hundred thousand dollars; and (3) five per cent
14 for the taxpayers described herein with Connecticut adjusted income of
15 over two hundred thousand dollars and not over four hundred
16 thousand dollars.

Statement of Purpose:

To allow the portion of certain taxpayers' income that is spent on child care to be taxed at lower rates.