



General Assembly

February Session, 2022

**Proposed Bill No. 5089**

LCO No. 899



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. PAVALOCK-D'AMATO, 77th Dist.

**AN ACT ESTABLISHING A CREDIT AGAINST THE PERSONAL INCOME TAX FOR CERTAIN EDUCATION COSTS.**

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, for
- 2 taxable years commencing on or after January 1, 2022, a credit against
- 3 the personal income tax for education costs incurred in excess of two
- 4 hundred dollars for tuition, book fees, computers, uniforms, lab fees and
- 5 tutoring services, on behalf of dependent students enrolled in a public
- 6 or nonpublic school or who are home-schooled.

**Statement of Purpose:**

To establish, for taxable years commencing on or after January 1, 2022, a credit against the personal income tax for education costs incurred in excess of two hundred dollars for tuition, book fees, computers, uniforms, lab fees and tutoring services, on behalf of dependent students enrolled in a public or nonpublic school or who are home-schooled.