



General Assembly

January Session, 2023

**Proposed Bill No. 771**

LCO No. 1087



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
SEN. LOONEY, 11th Dist.

***AN ACT ESTABLISHING A REFUNDABLE CHILD TAX CREDIT.***

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 refundable child tax credit against the personal income tax in the  
3 amount of two hundred fifty dollars per child for up to three children,  
4 provided such amount be reduced ten per cent for every one thousand  
5 dollars or fraction thereof of federal adjusted gross income over (1) one  
6 hundred thousand dollars for an unmarried individual or a married  
7 individual filing separately, (2) one hundred sixty thousand dollars for  
8 a head of household, and (3) two hundred thousand dollars for married  
9 individuals filing jointly.

***Statement of Purpose:***

To establish a refundable child tax credit.