



General Assembly

January Session, 2025

**Proposed Bill No. 104**

LCO No. 775



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
SEN. GORDON, 35th Dist.

**AN ACT ESTABLISHING A CAP ON THE AGGREGATE AMOUNT OF PERSONAL INCOME TAX REVENUE THE STATE MAY COLLECT.**

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

- 1 That title 12 of the general statutes be amended to establish a cap on
- 2 the amount of aggregate personal income tax revenue that the state may
- 3 collect, with any amount collected in excess of such cap to be refunded
- 4 to taxpayers on a pro rata basis.

**Statement of Purpose:**

To establish a cap on the amount of aggregate personal income tax revenue that the state may collect, with any amount collected in excess of such cap to be refunded to taxpayers on a pro rata basis.