



Testimony in Support of SB 103 An Act Establishing A Refundable Child Tax Credit
Joint Committee on Finance, Revenue and Bonding
02/27/2026

Mendi Blue Paca
President & CEO, Fairfield County's Community Foundation

Senator Fonfara, Representative Horn, Senator Fazio, Representative Polletta and esteemed members of the Finance, Revenue and Bonding Committee, Fairfield County's Community Foundation is grateful for this opportunity to submit written testimony in support of **SB 103 An Act Establishing A Refundable Child Tax Credit**.

[Fairfield County's Community Foundation](#) serves the 23 towns and cities in Fairfield County. We work closely with community organizations, nonprofits, businesses, and philanthropists to address challenges and identify opportunities to create a Fairfield County where everyone has a fair opportunity to thrive. Informed by three decades of partnering with and serving our community, we have awarded over \$420 million in grants to nonprofits in Fairfield County and beyond.

The Foundation has a longstanding commitment to promoting social and economic mobility in our region, investing more than \$1 million annually in organizations that advance economic opportunity through multiyear general operating support and proven programs. Establishing a permanent child tax credit closely aligns with this mission by giving families greater financial stability and flexibility to meet their goals.

Importantly, a child tax credit is neither new nor untested. The federal Child Tax Credit has existed since 1997 with broad bipartisan support. A state level credit builds on this well-established policy framework and complements existing state and federal tax credits. Decades of research show that families typically use child tax credit funds to cover essentials such as housing, food, utilities, childcare, and education-related expenses. These investments translate into meaningful improvements in children's health, educational outcomes, and long-term economic mobility.

As written, the bill would establish a tax credit of up to \$150 per dependent child (for up to three children) beginning January 1, 2026, phasing up to \$600 per child over the following three years. Given rising household costs, we encourage the Committee to implement the **full \$600 per child credit beginning January 1, 2026**. This approach would deliver immediate relief to families and inject dollars directly into local economies, supporting small businesses and strengthening the state's economic vitality.

The Foundation believes that a permanent child tax credit would create measurable improvements in family financial well-being and represents a critical step toward a more fair and economically secure Connecticut.

Thank you for the opportunity to submit testimony in support of **SB 103 An Act Establishing A Refundable Child Tax Credit**. If you have any questions, please don't hesitate to contact Lutonya Russell-Humes, Vice President of Grants and Programs, lrussell-humes@fccfoundation.org, 203-750-3223.

Sincerely,

Mendi Blue Paca
President & CEO