

OFFICE OF FISCAL ANALYSIS

Legislative Office Building, Room 5200
Hartford, CT 06106 ◊ (860) 240-0200
<http://www.cga.ct.gov/ofa>

sSB-6

AN ACT CONCERNING SUPPORTS FOR CHILDREN AND FAMILIES.

OFA Fiscal Note

State Impact:

Agency Affected	Fund-Effect	FY 27 \$	FY 28 \$
Department of Revenue Services	GF - Revenue Loss	316 million	316 million
Department of Revenue Services	GF - Cost	Up to 75,000	None
Education, Dept.	GF - Cost	12.5 million	None

Note: GF=General Fund

Municipal Impact: None

Explanation

The bill establishes a refundable personal income tax credit for filers with dependent children and provides school meals at no cost to certain eligible students in FY 27, resulting in the fiscal impacts described below.

Section 1 establishes a refundable personal income tax credit of up to \$600 per dependent child, for up to three children at maximum per filer, depending on income eligibility. This results in a (1) General Fund revenue loss of approximately \$316 million annually beginning in FY 27 and (2) one-time cost of up to \$75,000 to the Department of Revenue Services in FY 27 associated with programming updates to the CTax tax administration system and myconneCT online portal.

Section 2 results in a one-time cost to the State Department of Education (SDE) of approximately \$12.5 million in FY 27. It requires

Primary Analyst: NB
Contributing Analyst(s): CF, RP, CW, EW
Reviewer: JS

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eligible schools and school districts to offer in FY 27: (1) breakfast at no cost to all students; and (2) lunch at no cost to students eligible for reduced price lunch. An eligible district is one that: (1) is participating in the National School Lunch Program or School Breakfast Program; and (2) is not participating in the Community Eligibility Provision program (through which students receive meals at no charge). The bill requires SDE to provide a grant to eligible schools and districts to offset the cost of offering meals at no charge.

The bill does not prescribe a formula for the grant. The above indicated cost assumes the grant would ensure that schools and districts are reimbursed for all meals at the federal free meal reimbursement rate. Costs will vary based on federal school meal reimbursement rates and the number of school meals served. If demand for school meals increases as a result of this provision, the above indicated costs could increase correspondingly.

Sections 3 and 4 prohibit individuals convicted of certain crimes from living with a minor child and require the Department of Correction to notify the Department of Children and Families (DCF) when they are released from incarceration, resulting in no fiscal impact. Subsequent potential case actions require minimal changes in workload that can be absorbed by current DCF staff.

Sections 5 through 10 rename P20 WIN to DataLinkCT and require their executive board to report on disconnected youth biennially (compared to annually under current law), resulting in no fiscal impact.

The Out Years

The annualized ongoing fiscal impact identified above would continue into the future subject to fluctuation in the number of eligible children covered by the tax credit.