General Assembly

Proposed Bill No. 5114

February Session, 2026

LCO No. **593**

Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
REP. ROJAS, 9th Dist.

AN ACT ESTABLISHING A REFUNDABLE CREDIT AGAINST THE PERSONAL INCOME TAX FOR A PORTION OF RENT PAYMENTS MADE FOR A PRIMARY RESIDENCE.

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

That the general statutes be amended to establish a refundable credit against the personal income tax for the portion of rent payments made for a primary residence in the state by a taxpayer for a taxable year that is attributable to the property tax assessed on the rental property.

Statement of Purpose:

To establish a refundable credit against the personal income tax for the portion of rent payments made for a primary residence in the state by a taxpayer for a taxable year that is attributable to the property tax assessed on the rental property.