



General Assembly

February Session, 2026

Proposed Bill No. 5117

LCO No. 870



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
REP. GAUTHIER, 38th Dist.

AN ACT ESTABLISHING AN ADDITIONAL MARGINAL RATE FOR THE PERSONAL INCOME TAX AND DEDICATING THE REVENUE GENERATED TO CERTAIN PURPOSES.

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 (1) establish
- 2 an additional marginal rate for the personal income tax of at least four
- 3 per cent on the portion of an individual's taxable income in excess of one
- 4 million dollars, and (2) dedicate the revenue generated from such tax to
- 5 education; universal school meals; school construction, repair, capital
- 6 projects and expenditures; higher education and free public colleges and
- 7 universities; child care; higher wages for child care workers; baby
- 8 supplies for parents and guardians of newborn infants; the repair and
- 9 maintenance of, and access to, roads, bridges and public transportation;
- 10 and free public transit.

Statement of Purpose:

To (1) establish an additional marginal rate for the personal income tax of at least four per cent on the portion of an individual's taxable income in excess of one million dollars, and (2) dedicate the revenue generated

from such tax to education; universal school meals; school construction, repair, capital projects and expenditures; higher education and free public colleges and universities; child care; higher wages for child care workers; baby supplies for parents and guardians of newborn infants; the repair and maintenance of, and access to, roads, bridges and public transportation; and free public transit.