



General Assembly

February Session, 2026

Raised Bill No. 285

LCO No. 1454



Referred to Committee on AGING

Introduced by:
(AGE)

AN ACT PROVIDING A FAMILY CAREGIVER TAX CREDIT.

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

1 Section 1. (NEW) (*Effective January 1, 2027, and applicable to taxable*
2 *years commencing on or after January 1, 2027*) (a) As used in this section:

3 (1) "Activities of daily living" means basic personal everyday
4 activities, including, but not limited to, ambulating, feeding, dressing,
5 personal hygiene, continence and toileting.

6 (2) "Eligible expenditure" means (A) the improvement or alteration to
7 the family caregiver's or eligible family member's primary residence to
8 permit the eligible family member to live in the residence and to remain
9 mobile, safe and independent, (B) the family caregiver's purchase or
10 lease of equipment, including, but not limited to, durable medical
11 equipment that is necessary to assist an eligible family member in
12 carrying out one or more activities of daily living, and (C) other paid or
13 incurred expenses by the family caregiver that assist the family
14 caregiver in providing care to an eligible family member, including, but
15 not limited to expenditures related to (i) hiring a home health aide, (ii)

16 respite care, (iii) adult day care, (iv) personal care attendants, (v) health
17 care equipment, and (vi) technology. "Eligible expenditure" does not
18 include general household maintenance activities, including, but not
19 limited to, painting, plumbing, electrical repairs and exterior
20 maintenance.

21 (3) "Eligible family member" means a person who (A) requires
22 assistance with at least two activities of daily living, as certified in
23 writing by a licensed health care provider, as defined in section 19a-106a
24 of the general statutes, (B) qualifies as a dependent, spouse, parent or
25 other relation by blood or marriage to the family caregiver, and (C) lives
26 in a private residential home and not in a long-term care facility, as
27 defined in section 19a-535e of the general statutes.

28 (4) "Family caregiver" means a person who (A) provides care and
29 support for an eligible family member, (B) has a federal adjusted gross
30 income of less than fifty thousand dollars for an individual and less than
31 one hundred thousand dollars for a couple filing jointly, and (C) has
32 personally incurred uncompensated expenses directly related to the
33 care of an eligible family member.

34 (b) (1) There shall be allowed, for the taxable years commencing on
35 or after January 1, 2027, a credit against the tax imposed by chapter 229
36 of the general statutes, other than the liability imposed by section 12-707
37 of the general statutes, for eligible expenditures incurred by a family
38 caregiver for the care and support of an eligible family member.

39 (2) The amount of the credit allowed shall be fifty per cent of the
40 eligible expenditures incurred by such family caregiver in a taxable year
41 and shall not exceed two thousand dollars for any taxable year. If two
42 or more family caregivers claim the credit authorized by this section for
43 the same eligible family member, the maximum allowable credit shall
44 be allocated in equal amounts between each of the family caregivers.

45 (c) (1) The Department of Revenue Services shall administer a system
46 of tax credit vouchers within the resources, requirements and purposes

47 of this section. An eligible family member may apply to the
48 Commissioner of Revenue Services, in a form and manner prescribed by
49 the commissioner, for a tax credit voucher in an amount as provided in
50 this section. The application shall contain such information the
51 commissioner deems necessary to administer the provisions of this
52 section.

53 (2) The commissioner shall approve applications on a first-come,
54 first-served basis and shall notify an applicant in writing not later than
55 thirty days after the date of receipt of an application of the
56 commissioner's approval or rejection of the application.

57 (3) The total amount of tax credit vouchers that may be issued under
58 this section shall not exceed one million eight hundred thousand dollars
59 in any one taxable year.

60 (d) Any credit allowed under this section shall be nonrefundable.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>January 1, 2027, and applicable to taxable years commencing on or after January 1, 2027</i>	New section

Statement of Purpose:

To allow a tax credit for eligible expenditures incurred by a family caregiver for the care and support of an eligible family member.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]