



General Assembly

**Amendment**

February Session, 2026

LCO No. 2239



Offered by:

SEN. HARDING, 30<sup>th</sup> Dist.  
SEN. MARTIN, 31<sup>st</sup> Dist.  
SEN. SAMPSON, 16<sup>th</sup> Dist.  
SEN. CICARELLA, 34<sup>th</sup> Dist.  
SEN. SOMERS, 18<sup>th</sup> Dist.  
SEN. HWANG, 28<sup>th</sup> Dist.

SEN. BERTHEL, 32<sup>nd</sup> Dist.  
SEN. FAZIO, 36<sup>th</sup> Dist.  
SEN. GORDON, 35<sup>th</sup> Dist.  
SEN. KISSEL, 7<sup>th</sup> Dist.  
SEN. PERILLO J., 21<sup>st</sup> Dist.

To: Senate Bill No. 298

File No.

Cal. No.

**"AN ACT CONCERNING THE REALLOCATION OF CERTAIN STATE FUNDS AND VARIOUS PROVISIONS RELATING TO EDUCATION, PUBLIC SAFETY, GENERAL GOVERNMENT, ELECTIONS, INTERMEDIATE CARE FACILITIES AND WAREHOUSE DISTRIBUTION CENTERS."**

1 Strike everything after the enacting clause and substitute the  
2 following in lieu thereof:

3 "Section 1. Subsection (a) of section 12-700 of the general statutes is  
4 repealed and the following is substituted in lieu thereof (*Effective from*  
5 *passage and applicable to taxable years commencing on or after January 1,*  
6 *2026*):

7 (a) There is hereby imposed on the Connecticut taxable income of  
8 each resident of this state a tax:

9 (1) At the rate of four and one-half per cent of such Connecticut  
 10 taxable income for taxable years commencing on or after January 1,  
 11 1992, and prior to January 1, 1996.

12 (2) For taxable years commencing on or after January 1, 1996, but  
 13 prior to January 1, 1997, in accordance with the following schedule:

14 (A) For any person who files a return under the federal income tax  
 15 for such taxable year as an unmarried individual or as a married  
 16 individual filing separately:

T1	Connecticut Taxable Income	Rate of Tax
T2	Not over \$2,250	3.0%
T3	Over \$2,250	\$67.50, plus 4.5% of the
T4		excess over \$2,250

17 (B) For any person who files a return under the federal income tax for  
 18 such taxable year as a head of household, as defined in Section 2(b) of  
 19 the Internal Revenue Code:

T5	Connecticut Taxable Income	Rate of Tax
T6	Not over \$3,500	3.0%
T7	Over \$3,500	\$105.00, plus 4.5% of the
T8		excess over \$3,500

20 (C) For any husband and wife who file a return under the federal  
 21 income tax for such taxable year as married individuals filing jointly or  
 22 a person who files a return under the federal income tax as a surviving  
 23 spouse, as defined in Section 2(a) of the Internal Revenue Code:

T9	Connecticut Taxable Income	Rate of Tax
T10	Not over \$4,500	3.0%
T11	Over \$4,500	\$135.00, plus 4.5% of the
T12		excess over \$4,500

24 (D) For trusts or estates, the rate of tax shall be 4.5% of their  
 25 Connecticut taxable income.

26 (3) For taxable years commencing on or after January 1, 1997, but  
 27 prior to January 1, 1998, in accordance with the following schedule:

28 (A) For any person who files a return under the federal income tax  
 29 for such taxable year as an unmarried individual or as a married  
 30 individual filing separately:

T13	Connecticut Taxable Income	Rate of Tax
T14	Not over \$6,250	3.0%
T15	Over \$6,250	\$187.50, plus 4.5% of the
T16		excess over \$6,250

31 (B) For any person who files a return under the federal income tax for  
 32 such taxable year as a head of household, as defined in Section 2(b) of  
 33 the Internal Revenue Code:

T17	Connecticut Taxable Income	Rate of Tax
T18	Not over \$10,000	3.0%
T19	Over \$10,000	\$300.00, plus 4.5% of the
T20		excess over \$10,000

34 (C) For any husband and wife who file a return under the federal  
 35 income tax for such taxable year as married individuals filing jointly or  
 36 any person who files a return under the federal income tax for such  
 37 taxable year as a surviving spouse, as defined in Section 2(a) of the  
 38 Internal Revenue Code:

T21	Connecticut Taxable Income	Rate of Tax
T22	Not over \$12,500	3.0%
T23	Over \$12,500	\$375.00, plus 4.5% of the
T24		excess over \$12,500

39 (D) For trusts or estates, the rate of tax shall be 4.5% of their  
 40 Connecticut taxable income.

41 (4) For taxable years commencing on or after January 1, 1998, but  
 42 prior to January 1, 1999, in accordance with the following schedule:

43 (A) For any person who files a return under the federal income tax  
 44 for such taxable year as an unmarried individual or as a married  
 45 individual filing separately:

T25	Connecticut Taxable Income	Rate of Tax
T26	Not over \$7,500	3.0%
T27	Over \$7,500	\$225.00, plus 4.5% of the
T28		excess over \$7,500

46 (B) For any person who files a return under the federal income tax for  
 47 such taxable year as a head of household, as defined in Section 2(b) of  
 48 the Internal Revenue Code:

T29	Connecticut Taxable Income	Rate of Tax
T30	Not over \$12,000	3.0%
T31	Over \$12,000	\$360.00, plus 4.5% of the
T32		excess over \$12,000

49 (C) For any husband and wife who file a return under the federal  
 50 income tax for such taxable year as married individuals filing jointly or  
 51 any person who files a return under the federal income tax for such  
 52 taxable year as a surviving spouse, as defined in Section 2(a) of the  
 53 Internal Revenue Code:

T33	Connecticut Taxable Income	Rate of Tax
T34	Not over \$15,000	3.0%
T35	Over \$15,000	\$450.00, plus 4.5% of the
T36		excess over \$15,000

54 (D) For trusts or estates, the rate of tax shall be 4.5% of their  
 55 Connecticut taxable income.

56 (5) For taxable years commencing on or after January 1, 1999, but  
 57 prior to January 1, 2003, in accordance with the following schedule:

58 (A) For any person who files a return under the federal income tax  
 59 for such taxable year as an unmarried individual or as a married  
 60 individual filing separately:

T37	Connecticut Taxable Income	Rate of Tax
T38	Not over \$10,000	3.0%
T39	Over \$10,000	\$300.00, plus 4.5% of the
T40		excess over \$10,000

61 (B) For any person who files a return under the federal income tax for  
 62 such taxable year as a head of household, as defined in Section 2(b) of  
 63 the Internal Revenue Code:

T41	Connecticut Taxable Income	Rate of Tax
T42	Not over \$16,000	3.0%
T43	Over \$16,000	\$480.00, plus 4.5% of the
T44		excess over \$16,000

64 (C) For any husband and wife who file a return under the federal  
 65 income tax for such taxable year as married individuals filing jointly or  
 66 any person who files a return under the federal income tax for such  
 67 taxable year as a surviving spouse, as defined in Section 2(a) of the  
 68 Internal Revenue Code:

T45	Connecticut Taxable Income	Rate of Tax
T46	Not over \$20,000	3.0%
T47	Over \$20,000	\$600.00, plus 4.5% of the
T48		excess over \$20,000

69 (D) For trusts or estates, the rate of tax shall be 4.5% of their  
70 Connecticut taxable income.

71 (6) For taxable years commencing on or after January 1, 2003, but  
72 prior to January 1, 2009, in accordance with the following schedule:

73 (A) For any person who files a return under the federal income tax  
74 for such taxable year as an unmarried individual or as a married  
75 individual filing separately:

T49	Connecticut Taxable Income	Rate of Tax
T50	Not over \$10,000	3.0%
T51	Over \$10,000	\$300.00, plus 5.0% of the
T52		excess over \$10,000

76 (B) For any person who files a return under the federal income tax for  
77 such taxable year as a head of household, as defined in Section 2(b) of  
78 the Internal Revenue Code:

T53	Connecticut Taxable Income	Rate of Tax
T54	Not over \$16,000	3.0%
T55	Over \$16,000	\$480.00, plus 5.0% of the
T56		excess over \$16,000

79 (C) For any husband and wife who file a return under the federal  
80 income tax for such taxable year as married individuals filing jointly or  
81 any person who files a return under the federal income tax for such  
82 taxable year as a surviving spouse, as defined in Section 2(a) of the  
83 Internal Revenue Code:

T57	Connecticut Taxable Income	Rate of Tax
T58	Not over \$20,000	3.0%
T59	Over \$20,000	\$600.00, plus 5.0% of the
T60		excess over \$20,000

84 (D) For trusts or estates, the rate of tax shall be 5.0% of the  
 85 Connecticut taxable income.

86 (7) For taxable years commencing on or after January 1, 2009, but  
 87 prior to January 1, 2011, in accordance with the following schedule:

88 (A) For any person who files a return under the federal income tax  
 89 for such taxable year as an unmarried individual:

T61	Connecticut Taxable Income	Rate of Tax
T62	Not over \$10,000	3.0%
T63	Over \$10,000 but not	\$300.00, plus 5.0% of the
T64	over \$500,000	excess over \$10,000
T65	Over \$500,000	\$24,800, plus 6.5% of the
T66		excess over \$500,000

90 (B) For any person who files a return under the federal income tax for  
 91 such taxable year as a head of household, as defined in Section 2(b) of  
 92 the Internal Revenue Code:

T67	Connecticut Taxable Income	Rate of Tax
T68	Not over \$16,000	3.0%
T69	Over \$16,000 but not	\$480.00, plus 5.0% of the
T70	over \$800,000	excess over \$16,000
T71	Over \$800,000	\$39,680, plus 6.5% of the
T72		excess over \$800,000

93 (C) For any husband and wife who file a return under the federal  
 94 income tax for such taxable year as married individuals filing jointly or  
 95 any person who files a return under the federal income tax for such  
 96 taxable year as a surviving spouse, as defined in Section 2(a) of the  
 97 Internal Revenue Code:

T73	Connecticut Taxable Income	Rate of Tax
T74	Not over \$20,000	3.0%

T75	Over \$20,000 but not	\$600.00, plus 5.0% of the
T76	over \$1,000,000	excess over \$20,000
T77	Over \$1,000,000	\$49,600, plus 6.5% of the
T78		excess over \$1,000,000

98 (D) For any person who files a return under the federal income tax  
99 for such taxable year as a married individual filing separately:

T79	Connecticut Taxable Income	Rate of Tax
T80	Not over \$10,000	3.0%
T81	Over \$10,000 but not	\$300.00, plus 5.0% of the
T82	over \$500,000	excess over \$10,000
T83	Over \$500,000	\$24,800, plus 6.5% of the
T84		excess over \$500,000

100 (E) For trusts or estates, the rate of tax shall be 6.5% of the Connecticut  
101 taxable income.

102 (8) For taxable years commencing on or after January 1, 2011, but  
103 prior to January 1, 2015, in accordance with the following schedule:

104 (A) (i) For any person who files a return under the federal income tax  
105 for such taxable year as an unmarried individual:

T85	Connecticut Taxable Income	Rate of Tax
T86	Not over \$10,000	3.0%
T87	Over \$10,000 but not	\$300.00, plus 5.0% of the
T88	over \$50,000	excess over \$10,000
T89	Over \$50,000 but not	\$2,300, plus 5.5% of the
T90	over \$100,000	excess over \$50,000
T91	Over \$100,000 but not	\$5,050, plus 6.0% of the
T92	over \$200,000	excess over \$100,000
T93	Over \$200,000 but not	\$11,050, plus 6.5% of the
T94	over \$250,000	excess over \$200,000
T95	Over \$250,000	\$14,300, plus 6.70% of the

T96 excess over \$250,000

106 (ii) Notwithstanding the provisions of subparagraph (A)(i) of this  
 107 subdivision, for each taxpayer whose Connecticut adjusted gross  
 108 income exceeds fifty-six thousand five hundred dollars, the amount of  
 109 the taxpayer's Connecticut taxable income to which the three-per-cent  
 110 tax rate applies shall be reduced by one thousand dollars for each five  
 111 thousand dollars, or fraction thereof, by which the taxpayer's  
 112 Connecticut adjusted gross income exceeds said amount. Any such  
 113 amount of Connecticut taxable income to which, as provided in the  
 114 preceding sentence, the three-per-cent tax rate does not apply shall be  
 115 an amount to which the five-per-cent tax rate shall apply.

116 (iii) Each taxpayer whose Connecticut adjusted gross income exceeds  
 117 two hundred thousand dollars shall pay, in addition to the tax  
 118 computed under the provisions of subparagraphs (A)(i) and (A)(ii) of  
 119 this subdivision, an amount equal to seventy-five dollars for each five  
 120 thousand dollars, or fraction thereof, by which the taxpayer's  
 121 Connecticut adjusted gross income exceeds two hundred thousand  
 122 dollars, up to a maximum payment of two thousand two hundred fifty  
 123 dollars.

124 (B) (i) For any person who files a return under the federal income tax  
 125 for such taxable year as a head of household, as defined in Section 2(b)  
 126 of the Internal Revenue Code:

T97	Connecticut Taxable Income	Rate of Tax
T98	Not over \$16,000	3.0%
T99	Over \$16,000 but not	\$480.00, plus 5.0% of the
T100	over \$80,000	excess over \$16,000
T101	Over \$80,000 but not	\$3,680, plus 5.5% of the
T102	over \$160,000	excess over \$80,000
T103	Over \$160,000 but not	\$8,080, plus 6.0% of the
T104	over \$320,000	excess over \$160,000
T105	Over \$320,000 but not	\$17,680, plus 6.5% of the

T106	over \$400,000	excess over \$320,000
T107	Over \$400,000	\$22,880, plus 6.70% of the
T108		excess over \$400,000

127 (ii) Notwithstanding the provisions of subparagraph (B)(i) of this  
 128 subdivision, for each taxpayer whose Connecticut adjusted gross  
 129 income exceeds seventy-eight thousand five hundred dollars, the  
 130 amount of the taxpayer's Connecticut taxable income to which the three-  
 131 per-cent tax rate applies shall be reduced by one thousand six hundred  
 132 dollars for each four thousand dollars, or fraction thereof, by which the  
 133 taxpayer's Connecticut adjusted gross income exceeds said amount.  
 134 Any such amount of Connecticut taxable income to which, as provided  
 135 in the preceding sentence, the three-per-cent tax rate does not apply  
 136 shall be an amount to which the five-per-cent tax rate shall apply.

137 (iii) Each taxpayer whose Connecticut adjusted gross income exceeds  
 138 three hundred twenty thousand dollars shall pay, in addition to the tax  
 139 computed under the provisions of subparagraphs (B)(i) and (B)(ii) of  
 140 this subdivision, an amount equal to one hundred twenty dollars for  
 141 each eight thousand dollars, or fraction thereof, by which the taxpayer's  
 142 Connecticut adjusted gross income exceeds three hundred twenty  
 143 thousand dollars, up to a maximum payment of three thousand six  
 144 hundred dollars.

145 (C) (i) For any husband and wife who file a return under the federal  
 146 income tax for such taxable year as married individuals filing jointly or  
 147 any person who files a return under the federal income tax for such  
 148 taxable year as a surviving spouse, as defined in Section 2(a) of the  
 149 Internal Revenue Code:

T109	Connecticut Taxable Income	Rate of Tax
T110	Not over \$20,000	3.0%
T111	Over \$20,000 but not	\$600.00, plus 5.0% of the
T112	over \$100,000	excess over \$20,000
T113	Over \$100,000 but not	\$4,600, plus 5.5% of the

T114	over \$200,000	excess over \$100,000
T115	Over \$200,000 but not	\$10,100, plus 6.0% of the
T116	over \$400,000	excess over \$200,000
T117	Over \$400,000 but not	\$22,100, plus 6.5% of the
T118	over \$500,000	excess over \$400,000
T119	Over \$500,000	\$28,600, plus 6.70% of the
T120		excess over \$500,000

150 (ii) Notwithstanding the provisions of subparagraph (C)(i) of this  
 151 subdivision, for each taxpayer whose Connecticut adjusted gross  
 152 income exceeds one hundred thousand five hundred dollars, the  
 153 amount of the taxpayer's Connecticut taxable income to which the three-  
 154 per-cent tax rate applies shall be reduced by two thousand dollars for  
 155 each five thousand dollars, or fraction thereof, by which the taxpayer's  
 156 Connecticut adjusted gross income exceeds said amount. Any such  
 157 amount of Connecticut taxable income to which, as provided in the  
 158 preceding sentence, the three-per-cent tax rate does not apply shall be  
 159 an amount to which the five-per-cent tax rate shall apply.

160 (iii) Each taxpayer whose Connecticut adjusted gross income exceeds  
 161 four hundred thousand dollars shall pay, in addition to the tax  
 162 computed under the provisions of subparagraphs (C)(i) and (C)(ii) of  
 163 this subdivision, an amount equal to one hundred fifty dollars for each  
 164 ten thousand dollars, or fraction thereof, by which the taxpayer's  
 165 Connecticut adjusted gross income exceeds four hundred thousand  
 166 dollars, up to a maximum payment of four thousand five hundred  
 167 dollars.

168 (D) (i) For any person who files a return under the federal income tax  
 169 for such taxable year as a married individual filing separately:

T121	Connecticut Taxable Income	Rate of Tax
T122	Not over \$10,000	3.0%
T123	Over \$10,000 but not	\$300.00, plus 5.0% of the

T124	over \$50,000	excess over \$10,000
T125	Over \$50,000 but not	\$2,300, plus 5.5% of the
T126	over \$100,000	excess over \$50,000
T127	Over \$100,000 but not	\$5,050, plus 6.0% of the
T128	over \$200,000	excess over \$100,000
T129	Over \$200,000 but not	\$11,050, plus 6.5% of the
T130	over \$250,000	excess over \$200,000
T131	Over \$250,000	\$14,300, plus 6.70% of the
T132		excess over \$250,000

170 (ii) Notwithstanding the provisions of subparagraph (D)(i) of this  
 171 subdivision, for each taxpayer whose Connecticut adjusted gross  
 172 income exceeds fifty thousand two hundred fifty dollars, the amount of  
 173 the taxpayer's Connecticut taxable income to which the three-per-cent  
 174 tax rate applies shall be reduced by one thousand dollars for each two  
 175 thousand five hundred dollars, or fraction thereof, by which the  
 176 taxpayer's Connecticut adjusted gross income exceeds said amount.  
 177 Any such amount of Connecticut taxable income to which, as provided  
 178 in the preceding sentence, the three-per-cent tax rate does not apply  
 179 shall be an amount to which the five-per-cent tax rate shall apply.

180 (iii) Each taxpayer whose Connecticut adjusted gross income exceeds  
 181 two hundred thousand dollars shall pay, in addition to the tax  
 182 computed under the provisions of subparagraphs (D)(i) and (D)(ii) of  
 183 this subdivision, an amount equal to seventy-five dollars for each five  
 184 thousand dollars, or fraction thereof, by which the taxpayer's  
 185 Connecticut adjusted gross income exceeds two hundred thousand  
 186 dollars, up to a maximum payment of two thousand two hundred fifty  
 187 dollars.

188 (E) For trusts or estates, the rate of tax shall be 6.70% of the  
 189 Connecticut taxable income.

190 (9) For taxable years commencing on or after January 1, 2015, but  
 191 prior to January 1, 2024, in accordance with the following schedule:

192 (A) (i) For any person who files a return under the federal income tax  
 193 for such taxable year as an unmarried individual:

T133	Connecticut Taxable Income	Rate of Tax
T134	Not over \$10,000	3.0%
T135	Over \$10,000 but not	\$300.00, plus 5.0% of the
T136	over \$50,000	excess over \$10,000
T137	Over \$50,000 but not	\$2,300, plus 5.5% of the
T138	over \$100,000	excess over \$50,000
T139	Over \$100,000 but not	\$5,050, plus 6.0% of the
T140	over \$200,000	excess over \$100,000
T141	Over \$200,000 but not	\$11,050, plus 6.5% of the
T142	over \$250,000	excess over \$200,000
T143	Over \$250,000 but not	\$14,300, plus 6.9% of the
T144	over \$500,000	excess over \$250,000
T145	Over \$500,000	\$31,550, plus 6.99% of the
T146		excess over \$500,000

194 (ii) Notwithstanding the provisions of subparagraph (A)(i) of this  
 195 subdivision, for each taxpayer whose Connecticut adjusted gross  
 196 income exceeds fifty-six thousand five hundred dollars, the amount of  
 197 the taxpayer's Connecticut taxable income to which the three-per-cent  
 198 tax rate applies shall be reduced by one thousand dollars for each five  
 199 thousand dollars, or fraction thereof, by which the taxpayer's  
 200 Connecticut adjusted gross income exceeds said amount. Any such  
 201 amount of Connecticut taxable income to which, as provided in the  
 202 preceding sentence, the three-per-cent tax rate does not apply shall be  
 203 an amount to which the five-per-cent tax rate shall apply.

204 (iii) Each taxpayer whose Connecticut adjusted gross income exceeds  
 205 two hundred thousand dollars shall pay, in addition to the tax  
 206 computed under the provisions of subparagraphs (A)(i) and (A)(ii) of  
 207 this subdivision, an amount equal to ninety dollars for each five

208 thousand dollars, or fraction thereof, by which the taxpayer's  
 209 Connecticut adjusted gross income exceeds two hundred thousand  
 210 dollars, up to a maximum payment of two thousand seven hundred  
 211 dollars.

212 (iv) Each taxpayer whose Connecticut adjusted gross income exceeds  
 213 five hundred thousand dollars shall pay, in addition to the tax  
 214 computed under the provisions of subparagraphs (A)(i), (A)(ii) and  
 215 (A)(iii) of this subdivision, an amount equal to fifty dollars for each five  
 216 thousand dollars, or fraction thereof, by which the taxpayer's  
 217 Connecticut adjusted gross income exceeds five hundred thousand  
 218 dollars, up to a maximum payment of four hundred fifty dollars.

219 (B) (i) For any person who files a return under the federal income tax  
 220 for such taxable year as a head of household, as defined in Section 2(b)  
 221 of the Internal Revenue Code:

T147	Connecticut Taxable Income	Rate of Tax
T148	Not over \$16,000	3.0%
T149	Over \$16,000 but not	\$480.00, plus 5.0% of the
T150	over \$80,000	excess over \$16,000
T151	Over \$80,000 but not	\$3,680, plus 5.5% of the
T152	over \$160,000	excess over \$80,000
T153	Over \$160,000 but not	\$8,080, plus 6.0% of the
T154	over \$320,000	excess over \$160,000
T155	Over \$320,000 but not	\$17,680, plus 6.5% of the
T156	over \$400,000	excess over \$320,000
T157	Over \$400,000 but not	\$22,880, plus 6.9% of the
T158	over \$800,000	excess over \$400,000
T159	Over \$800,000	\$50,480, plus 6.99% of the
T160		excess over \$800,000

222 (ii) Notwithstanding the provisions of subparagraph (B)(i) of this  
 223 subdivision, for each taxpayer whose Connecticut adjusted gross  
 224 income exceeds seventy-eight thousand five hundred dollars, the

225 amount of the taxpayer's Connecticut taxable income to which the three-  
 226 per-cent tax rate applies shall be reduced by one thousand six hundred  
 227 dollars for each four thousand dollars, or fraction thereof, by which the  
 228 taxpayer's Connecticut adjusted gross income exceeds said amount.  
 229 Any such amount of Connecticut taxable income to which, as provided  
 230 in the preceding sentence, the three-per-cent tax rate does not apply  
 231 shall be an amount to which the five-per-cent tax rate shall apply.

232 (iii) Each taxpayer whose Connecticut adjusted gross income exceeds  
 233 three hundred twenty thousand dollars shall pay, in addition to the tax  
 234 computed under the provisions of subparagraphs (B)(i) and (B)(ii) of  
 235 this subdivision, an amount equal to one hundred forty dollars for each  
 236 eight thousand dollars, or fraction thereof, by which the taxpayer's  
 237 Connecticut adjusted gross income exceeds three hundred twenty  
 238 thousand dollars, up to a maximum payment of four thousand two  
 239 hundred dollars.

240 (iv) Each taxpayer whose Connecticut adjusted gross income exceeds  
 241 eight hundred thousand dollars shall pay, in addition to the tax  
 242 computed under the provisions of subparagraphs (B)(i), (B)(ii) and  
 243 (B)(iii) of this subdivision, an amount equal to eighty dollars for each  
 244 eight thousand dollars, or fraction thereof, by which the taxpayer's  
 245 Connecticut adjusted gross income exceeds eight hundred thousand  
 246 dollars, up to a maximum payment of seven hundred twenty dollars.

247 (C) (i) For any husband and wife who file a return under the federal  
 248 income tax for such taxable year as married individuals filing jointly or  
 249 any person who files a return under the federal income tax for such  
 250 taxable year as a surviving spouse, as defined in Section 2(a) of the  
 251 Internal Revenue Code:

T161	Connecticut Taxable Income	Rate of Tax
T162	Not over \$20,000	3.0%
T163	Over \$20,000 but not	\$600.00, plus 5.0% of the
T164	over \$100,000	excess over \$20,000

T165	Over \$100,000 but not	\$4,600, plus 5.5% of the
T166	over \$200,000	excess over \$100,000
T167	Over \$200,000 but not	\$10,100, plus 6.0% of the
T168	over \$400,000	excess over \$200,000
T169	Over \$400,000 but not	\$22,100, plus 6.5% of the
T170	over \$500,000	excess over \$400,000
T171	Over \$500,000 but not	\$28,600, plus 6.9% of the
T172	over \$1,000,000	excess over \$500,000
T173	Over \$1,000,000	\$63,100, plus 6.99% of the
T174		excess over \$1,000,000

252 (ii) Notwithstanding the provisions of subparagraph (C)(i) of this  
 253 subdivision, for each taxpayer whose Connecticut adjusted gross  
 254 income exceeds one hundred thousand five hundred dollars, the  
 255 amount of the taxpayer's Connecticut taxable income to which the three-  
 256 per-cent tax rate applies shall be reduced by two thousand dollars for  
 257 each five thousand dollars, or fraction thereof, by which the taxpayer's  
 258 Connecticut adjusted gross income exceeds said amount. Any such  
 259 amount of Connecticut taxable income to which, as provided in the  
 260 preceding sentence, the three-per-cent tax rate does not apply shall be  
 261 an amount to which the five-per-cent tax rate shall apply.

262 (iii) Each taxpayer whose Connecticut adjusted gross income exceeds  
 263 four hundred thousand dollars shall pay, in addition to the tax  
 264 computed under the provisions of subparagraphs (C)(i) and (C)(ii) of  
 265 this subdivision, an amount equal to one hundred eighty dollars for  
 266 each ten thousand dollars, or fraction thereof, by which the taxpayer's  
 267 Connecticut adjusted gross income exceeds four hundred thousand  
 268 dollars, up to a maximum payment of five thousand four hundred  
 269 dollars.

270 (iv) Each taxpayer whose Connecticut adjusted gross income exceeds  
 271 one million dollars shall pay, in addition to the tax computed under the  
 272 provisions of subparagraphs (C)(i), (C)(ii) and (C)(iii) of this  
 273 subdivision, an amount equal to one hundred dollars for each ten

274 thousand dollars, or fraction thereof, by which the taxpayer's  
 275 Connecticut adjusted gross income exceeds one million dollars, up to a  
 276 maximum payment of nine hundred dollars.

277 (D) (i) For any person who files a return under the federal income tax  
 278 for such taxable year as a married individual filing separately:

T175	Connecticut Taxable Income	Rate of Tax
T176	Not over \$10,000	3.0%
T177	Over \$10,000 but not	\$300.00, plus 5.0% of the
T178	over \$50,000	excess over \$10,000
T179	Over \$50,000 but not	\$2,300, plus 5.5% of the
T180	over \$100,000	excess over \$50,000
T181	Over \$100,000 but not	\$5,050, plus 6.0% of the
T182	over \$200,000	excess over \$100,000
T183	Over \$200,000 but not	\$11,050, plus 6.5% of the
T184	over \$250,000	excess over \$200,000
T185	Over \$250,000 but not	\$14,300, plus 6.9% of the
T186	over \$500,000	excess over \$250,000
T187	Over \$500,000	\$31,550, plus 6.99% of the
T188		excess over \$500,000

279 (ii) Notwithstanding the provisions of subparagraph (D)(i) of this  
 280 subdivision, for each taxpayer whose Connecticut adjusted gross  
 281 income exceeds fifty thousand two hundred fifty dollars, the amount of  
 282 the taxpayer's Connecticut taxable income to which the three-per-cent  
 283 tax rate applies shall be reduced by one thousand dollars for each two  
 284 thousand five hundred dollars, or fraction thereof, by which the  
 285 taxpayer's Connecticut adjusted gross income exceeds said amount.  
 286 Any such amount of Connecticut taxable income to which, as provided  
 287 in the preceding sentence, the three-per-cent tax rate does not apply  
 288 shall be an amount to which the five-per-cent tax rate shall apply.

289 (iii) Each taxpayer whose Connecticut adjusted gross income exceeds  
 290 two hundred thousand dollars shall pay, in addition to the tax

291 computed under the provisions of subparagraphs (D)(i) and (D)(ii) of  
 292 this subdivision, an amount equal to ninety dollars for each five  
 293 thousand dollars, or fraction thereof, by which the taxpayer's  
 294 Connecticut adjusted gross income exceeds two hundred thousand  
 295 dollars, up to a maximum payment of two thousand seven hundred  
 296 dollars.

297 (iv) Each taxpayer whose Connecticut adjusted gross income exceeds  
 298 five hundred thousand dollars shall pay, in addition to the tax  
 299 computed under the provisions of subparagraphs (D)(i), (D)(ii) and  
 300 (D)(iii) of this subdivision, an amount equal to fifty dollars for each five  
 301 thousand dollars, or fraction thereof, by which the taxpayer's  
 302 Connecticut adjusted gross income exceeds five hundred thousand  
 303 dollars, up to a maximum payment of four hundred fifty dollars.

304 (E) For trusts or estates, the rate of tax shall be 6.99% of the  
 305 Connecticut taxable income.

306 (10) For taxable years commencing on or after January 1, 2024, but  
 307 prior to January 1, 2026, in accordance with the following schedule:

308 (A) (i) For any person who files a return under the federal income tax  
 309 for such taxable year as an unmarried individual:

T189	Connecticut Taxable Income	Rate of Tax
T190	Not over \$10,000	2.0%
T191	Over \$10,000 but not	\$200.00, plus 4.5% of the
T192	over \$50,000	excess over \$10,000
T193	Over \$50,000 but not	\$2,000, plus 5.5% of the
T194	over \$100,000	excess over \$50,000
T195	Over \$100,000 but not	\$4,750, plus 6.0% of the
T196	over \$200,000	excess over \$100,000
T197	Over \$200,000 but not	\$10,750, plus 6.5% of the
T198	over \$250,000	excess over \$200,000
T199	Over \$250,000 but not	\$14,000, plus 6.9% of the
T200	over \$500,000	excess over \$250,000

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T201	Over \$500,000	\$31,250, plus 6.99% of the
T202		excess over \$500,000

310 (ii) Notwithstanding the provisions of subparagraph (A)(i) of this  
311 subdivision, for each taxpayer whose Connecticut adjusted gross  
312 income exceeds fifty-six thousand five hundred dollars, the amount of  
313 the taxpayer's Connecticut taxable income to which the two-per-cent tax  
314 rate applies shall be reduced by one thousand dollars for each five  
315 thousand dollars, or fraction thereof, by which the taxpayer's  
316 Connecticut adjusted gross income exceeds said amount. Any such  
317 amount of Connecticut taxable income to which, as provided in the  
318 preceding sentence, the two-per-cent tax rate does not apply shall be an  
319 amount to which the four-and-one-half-per-cent tax rate shall apply.

320 (iii) Each taxpayer whose Connecticut adjusted gross income exceeds  
321 one hundred five thousand dollars shall pay, in addition to the tax  
322 computed under the provisions of subparagraphs (A)(i) and (A)(ii) of  
323 this subdivision, an amount equal to twenty-five dollars for each five  
324 thousand dollars, or fraction thereof, by which the taxpayer's  
325 Connecticut adjusted gross income exceeds one hundred five thousand  
326 dollars, up to a maximum payment of two hundred fifty dollars.

327 (iv) Each taxpayer whose Connecticut adjusted gross income exceeds  
328 two hundred thousand dollars shall pay, in addition to the tax  
329 computed under the provisions of subparagraphs (A)(i), (A)(ii) and  
330 (A)(iii) of this subdivision, an amount equal to ninety dollars for each  
331 five thousand dollars, or fraction thereof, by which the taxpayer's  
332 Connecticut adjusted gross income exceeds two hundred thousand  
333 dollars, up to a maximum payment of two thousand seven hundred  
334 dollars.

335 (v) Each taxpayer whose Connecticut adjusted gross income exceeds  
336 five hundred thousand dollars shall pay, in addition to the tax  
337 computed under the provisions of subparagraphs (A)(i), (A)(ii), (A)(iii)  
338 and (A)(iv) of this subdivision, an amount equal to fifty dollars for each  
339 five thousand dollars, or fraction thereof, by which the taxpayer's

340 Connecticut adjusted gross income exceeds five hundred thousand  
 341 dollars, up to a maximum payment of four hundred fifty dollars.

342 (B) (i) For any person who files a return under the federal income tax  
 343 for such taxable year as a head of household, as defined in Section 2(b)  
 344 of the Internal Revenue Code:

T203	Connecticut Taxable Income	Rate of Tax
T204	Not over \$16,000	2.0%
T205	Over \$16,000 but not	\$320.00, plus 4.5% of the
T206	over \$80,000	excess over \$16,000
T207	Over \$80,000 but not	\$3,200, plus 5.5% of the
T208	over \$160,000	excess over \$80,000
T209	Over \$160,000 but not	\$7,600, plus 6.0% of the
T210	over \$320,000	excess over \$160,000
T211	Over \$320,000 but not	\$17,200, plus 6.5% of the
T212	over \$400,000	excess over \$320,000
T213	Over \$400,000 but not	\$22,400, plus 6.9% of the
T214	over \$800,000	excess over \$400,000
T215	Over \$800,000	\$50,000, plus 6.99% of the
T216		excess over \$800,000

345 (ii) Notwithstanding the provisions of subparagraph (B)(i) of this  
 346 subdivision, for each taxpayer whose Connecticut adjusted gross  
 347 income exceeds seventy-eight thousand five hundred dollars, the  
 348 amount of the taxpayer's Connecticut taxable income to which the two-  
 349 per-cent tax rate applies shall be reduced by one thousand six hundred  
 350 dollars for each four thousand dollars, or fraction thereof, by which the  
 351 taxpayer's Connecticut adjusted gross income exceeds said amount.  
 352 Any such amount of Connecticut taxable income to which, as provided  
 353 in the preceding sentence, the two-per-cent tax rate does not apply shall  
 354 be an amount to which the four-and-one-half-per-cent tax rate shall  
 355 apply.

356 (iii) Each taxpayer whose Connecticut adjusted gross income exceeds

357 one hundred sixty-eight thousand dollars shall pay, in addition to the  
 358 tax computed under the provisions of subparagraphs (B)(i) and (B)(ii) of  
 359 this subdivision, an amount equal to forty dollars for each eight  
 360 thousand dollars, or fraction thereof, by which the taxpayer's  
 361 Connecticut adjusted gross income exceeds one hundred sixty-eight  
 362 thousand dollars, up to a maximum payment of four hundred dollars.

363 (iv) Each taxpayer whose Connecticut adjusted gross income exceeds  
 364 three hundred twenty thousand dollars shall pay, in addition to the tax  
 365 computed under the provisions of subparagraphs (B)(i), (B)(ii) and  
 366 (B)(iii) of this subdivision, an amount equal to one hundred forty dollars  
 367 for each eight thousand dollars, or fraction thereof, by which the  
 368 taxpayer's Connecticut adjusted gross income exceeds three hundred  
 369 twenty thousand dollars, up to a maximum payment of four thousand  
 370 two hundred dollars.

371 (v) Each taxpayer whose Connecticut adjusted gross income exceeds  
 372 eight hundred thousand dollars shall pay, in addition to the tax  
 373 computed under the provisions of subparagraphs (B)(i), (B)(ii), (B)(iii)  
 374 and (B)(iv) of this subdivision, an amount equal to eighty dollars for  
 375 each eight thousand dollars, or fraction thereof, by which the taxpayer's  
 376 Connecticut adjusted gross income exceeds eight hundred thousand  
 377 dollars, up to a maximum payment of seven hundred twenty dollars.

378 (C) (i) For any husband and wife who file a return under the federal  
 379 income tax for such taxable year as married individuals filing jointly or  
 380 any person who files a return under the federal income tax for such  
 381 taxable year as a surviving spouse, as defined in Section 2(a) of the  
 382 Internal Revenue Code:

T217	Connecticut Taxable Income	Rate of Tax
T218	Not over \$20,000	2.0%
T219	Over \$20,000 but not	\$400.00, plus 4.5% of the
T220	over \$100,000	excess over \$20,000
T221	Over \$100,000 but not	\$4,000, plus 5.5% of the

T222	over \$200,000	excess over \$100,000
T223	Over \$200,000 but not	\$9,500, plus 6.0% of the
T224	over \$400,000	excess over \$200,000
T225	Over \$400,000 but not	\$21,500, plus 6.5% of the
T226	over \$500,000	excess over \$400,000
T227	Over \$500,000 but not	\$28,000, plus 6.9% of the
T228	over \$1,000,000	excess over \$500,000
T229	Over \$1,000,000	\$62,500, plus 6.99% of the
T230		excess over \$1,000,000

383 (ii) Notwithstanding the provisions of subparagraph (C)(i) of this  
 384 subdivision, for each taxpayer whose Connecticut adjusted gross  
 385 income exceeds one hundred thousand five hundred dollars, the  
 386 amount of the taxpayer's Connecticut taxable income to which the two-  
 387 per-cent tax rate applies shall be reduced by two thousand dollars for  
 388 each five thousand dollars, or fraction thereof, by which the taxpayer's  
 389 Connecticut adjusted gross income exceeds said amount. Any such  
 390 amount of Connecticut taxable income to which, as provided in the  
 391 preceding sentence, the two-per-cent tax rate does not apply shall be an  
 392 amount to which the four-and-one-half-per-cent tax rate shall apply.

393 (iii) Each taxpayer whose Connecticut adjusted gross income exceeds  
 394 two hundred ten thousand dollars shall pay, in addition to the tax  
 395 computed under the provisions of subparagraphs (C)(i) and (C)(ii) of  
 396 this subdivision, an amount equal to fifty dollars for each ten thousand  
 397 dollars, or fraction thereof, by which the taxpayer's Connecticut  
 398 adjusted gross income exceeds two hundred ten thousand dollars, up to  
 399 a maximum payment of five hundred dollars.

400 (iv) Each taxpayer whose Connecticut adjusted gross income exceeds  
 401 four hundred thousand dollars shall pay, in addition to the tax  
 402 computed under the provisions of subparagraphs (C)(i), (C)(ii) and  
 403 (C)(iii) of this subdivision, an amount equal to one hundred eighty  
 404 dollars for each ten thousand dollars, or fraction thereof, by which the  
 405 taxpayer's Connecticut adjusted gross income exceeds four hundred

406 thousand dollars, up to a maximum payment of five thousand four  
 407 hundred dollars.

408 (v) Each taxpayer whose Connecticut adjusted gross income exceeds  
 409 one million dollars shall pay, in addition to the tax computed under the  
 410 provisions of subparagraphs (C)(i), (C)(ii), (C)(iii) and (C)(iv) of this  
 411 subdivision, an amount equal to one hundred dollars for each ten  
 412 thousand dollars, or fraction thereof, by which the taxpayer's  
 413 Connecticut adjusted gross income exceeds one million dollars, up to a  
 414 maximum payment of nine hundred dollars.

415 (D) (i) For any person who files a return under the federal income tax  
 416 for such taxable year as a married individual filing separately:

T231	Connecticut Taxable Income	Rate of Tax
T232	Not over \$10,000	2.0%
T233	Over \$10,000 but not	\$200.00, plus 4.5% of the
T234	over \$50,000	excess over \$10,000
T235	Over \$50,000 but not	\$2,000, plus 5.5% of the
T236	over \$100,000	excess over \$50,000
T237	Over \$100,000 but not	\$4,750, plus 6.0% of the
T238	over \$200,000	excess over \$100,000
T239	Over \$200,000 but not	\$10,750, plus 6.5% of the
T240	over \$250,000	excess over \$200,000
T241	Over \$250,000 but not	\$14,000, plus 6.9% of the
T242	over \$500,000	excess over \$250,000
T243	Over \$500,000	\$31,250, plus 6.99% of the
T244		excess over \$500,000

417 (ii) Notwithstanding the provisions of subparagraph (D)(i) of this  
 418 subdivision, for each taxpayer whose Connecticut adjusted gross  
 419 income exceeds fifty thousand two hundred fifty dollars, the amount of  
 420 the taxpayer's Connecticut taxable income to which the two-per-cent tax  
 421 rate applies shall be reduced by one thousand dollars for each two  
 422 thousand five hundred dollars, or fraction thereof, by which the

423 taxpayer's Connecticut adjusted gross income exceeds said amount.  
424 Any such amount of Connecticut taxable income to which, as provided  
425 in the preceding sentence, the two-per-cent tax rate does not apply shall  
426 be an amount to which the four-and-one-half-per-cent tax rate shall  
427 apply.

428 (iii) Each taxpayer whose Connecticut adjusted gross income exceeds  
429 one hundred five thousand dollars shall pay, in addition to the tax  
430 computed under the provisions of subparagraphs (D)(i) and (D)(ii) of  
431 this subdivision, an amount equal to twenty-five dollars for each five  
432 thousand dollars, or fraction thereof, by which the taxpayer's  
433 Connecticut adjusted gross income exceeds one hundred five thousand  
434 dollars, up to a maximum payment of two hundred fifty dollars.

435 (iv) Each taxpayer whose Connecticut adjusted gross income exceeds  
436 two hundred thousand dollars shall pay, in addition to the tax  
437 computed under the provisions of subparagraphs (D)(i), (D)(ii) and  
438 (D)(iii) of this subdivision, an amount equal to ninety dollars for each  
439 five thousand dollars, or fraction thereof, by which the taxpayer's  
440 Connecticut adjusted gross income exceeds two hundred thousand  
441 dollars, up to a maximum payment of two thousand seven hundred  
442 dollars.

443 (v) Each taxpayer whose Connecticut adjusted gross income exceeds  
444 five hundred thousand dollars shall pay, in addition to the tax  
445 computed under the provisions of subparagraphs (D)(i), (D)(ii), (D)(iii)  
446 and (D)(iv) of this subdivision, an amount equal to fifty dollars for each  
447 five thousand dollars, or fraction thereof, by which the taxpayer's  
448 Connecticut adjusted gross income exceeds five hundred thousand  
449 dollars, up to a maximum payment of four hundred fifty dollars.

450 (E) For trusts or estates, the rate of tax shall be 6.99% of the  
451 Connecticut taxable income.

452 (11) For taxable years commencing on or after January 1, 2026, in  
453 accordance with the following schedule:

454 (A) (i) For any person who files a return under the federal income tax  
 455 for such taxable year as an unmarried individual:

T245	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T246	<u>Not over \$10,000</u>	<u>0%</u>
T247	<u>Over \$10,000 but not</u>	<u>3.0% of the</u>
T248	<u>over \$50,000</u>	<u>excess over \$10,000</u>
T249	<u>Over \$50,000 but not</u>	<u>\$1,200, plus 5.5% of the</u>
T250	<u>over \$100,000</u>	<u>excess over \$50,000</u>
T251	<u>Over \$100,000 but not</u>	<u>\$3,950, plus 6.0% of the</u>
T252	<u>over \$200,000</u>	<u>excess over \$100,000</u>
T253	<u>Over \$200,000 but not</u>	<u>\$9,950, plus 6.5% of the</u>
T254	<u>over \$250,000</u>	<u>excess over \$200,000</u>
T255	<u>Over \$250,000 but not</u>	<u>\$13,200, plus 6.9% of the</u>
T256	<u>over \$500,000</u>	<u>excess over \$250,000</u>
T257	<u>Over \$500,000</u>	<u>\$30,450, plus 6.99% of the</u>
T258		<u>excess over \$500,000</u>

456 (ii) Each taxpayer whose Connecticut adjusted gross income exceeds  
 457 one hundred thousand dollars, shall pay eight hundred dollars in  
 458 addition to the tax computed under subparagraph (A)(i) of this  
 459 subdivision.

460 (B) (i) For any person who files a return under the federal income tax  
 461 for such taxable year as a head of household, as defined in Section 2(b)  
 462 of the Internal Revenue Code:

T259	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T260	<u>Not over \$16,000</u>	<u>0%</u>
T261	<u>Over \$16,000 but not</u>	<u>3.0% of the</u>
T262	<u>over \$80,000</u>	<u>excess over \$16,000</u>
T263	<u>Over \$80,000 but not</u>	<u>\$1,920, plus 5.5% of the</u>
T264	<u>over \$160,000</u>	<u>excess over \$80,000</u>
T265	<u>Over \$160,000 but not</u>	<u>\$6,320, plus 6.0% of the</u>
T266	<u>over \$320,000</u>	<u>excess over \$160,000</u>

T267	<u>Over \$320,000 but not</u>	<u>\$15,920, plus 6.5% of the</u>
T268	<u>over \$400,000</u>	<u>excess over \$320,000</u>
T269	<u>Over \$400,000 but not</u>	<u>\$21,120, plus 6.9% of the</u>
T270	<u>over \$800,000</u>	<u>excess over \$400,000</u>
T271	<u>Over \$800,000</u>	<u>\$48,720, plus 6.99% of the</u>
T272		<u>excess over \$800,000</u>

463 (ii) Each taxpayer whose Connecticut adjusted gross income exceeds  
 464 one hundred sixty thousand dollars, shall pay one thousand two  
 465 hundred eighty dollars in addition to the tax computed under  
 466 subparagraph (B)(i) of this subdivision.

467 (C) (i) For any husband and wife who file a return under the federal  
 468 income tax for such taxable year as married individuals filing jointly or  
 469 any person who files a return under the federal income tax for such  
 470 taxable year as a surviving spouse, as defined in Section 2(a) of the  
 471 Internal Revenue Code:

	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T274	<u>Not over \$20,000</u>	<u>0%</u>
T275	<u>Over \$20,000 but not</u>	<u>3.0% of the</u>
T276	<u>over \$100,000</u>	<u>excess over \$20,000</u>
T277	<u>Over \$100,000 but not</u>	<u>\$2,400, plus 5.5% of the</u>
T278	<u>over \$200,000</u>	<u>excess over \$100,000</u>
T279	<u>Over \$200,000 but not</u>	<u>\$7,900, plus 6.0% of the</u>
T280	<u>over \$400,000</u>	<u>excess over \$200,000</u>
T281	<u>Over \$400,000 but not</u>	<u>\$19,900, plus 6.5% of the</u>
T282	<u>over \$500,000</u>	<u>excess over \$400,000</u>
T283	<u>Over \$500,000 but not</u>	<u>\$26,400, plus 6.9% of the</u>
T284	<u>over \$1,000,000</u>	<u>excess over \$500,000</u>
T285	<u>Over \$1,000,000</u>	<u>\$60,900, plus 6.99% of the</u>
T286		<u>excess over \$1,000,000</u>

472 (ii) Each taxpayer whose Connecticut adjusted gross income exceeds

473 two hundred thousand dollars, shall pay one thousand six hundred  
 474 dollars in addition to the tax computed under subparagraph (C)(i) of  
 475 this subdivision.

476 (D) (i) For any person who files a return under the federal income tax  
 477 for such taxable year as a married individual filing separately:

T287	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T288	<u>Not over \$10,000</u>	<u>0%</u>
T289	<u>Over \$10,000 but not</u>	<u>3.0% of the</u>
T290	<u>over \$50,000</u>	<u>excess over \$10,000</u>
T291	<u>Over \$50,000 but not</u>	<u>\$1,200, plus 5.5% of the</u>
T292	<u>over \$100,000</u>	<u>excess over \$50,000</u>
T293	<u>Over \$100,000 but not</u>	<u>\$3,950, plus 6.0% of the</u>
T294	<u>over \$200,000</u>	<u>excess over \$100,000</u>
T295	<u>Over \$200,000 but not</u>	<u>\$9,950, plus 6.5% of the</u>
T296	<u>over \$250,000</u>	<u>excess over \$200,000</u>
T297	<u>Over \$250,000 but not</u>	<u>\$13,200, plus 6.9% of the</u>
T298	<u>over \$500,000</u>	<u>excess over \$250,000</u>
T299	<u>Over \$500,000</u>	<u>\$30,450, plus 6.99% of the</u>
T300		<u>excess over \$500,000</u>

478 (ii) Each taxpayer whose Connecticut adjusted gross income exceeds  
 479 one hundred thousand dollars, shall pay eight hundred dollars in  
 480 addition to the tax computed under subparagraph (D)(i) of this  
 481 subdivision.

482 (E) For trusts or estates, the rate of tax shall be 6.99% of the  
 483 Connecticut taxable income.

484 [(11)] (12) The provisions of this subsection shall apply to resident  
 485 trusts and estates and, wherever reference is made in this subsection to  
 486 residents of this state, such reference shall be construed to include  
 487 resident trusts and estates, provided any reference to a resident's  
 488 Connecticut adjusted gross income derived from sources without this

489 state or to a resident's Connecticut adjusted gross income shall be  
490 construed, in the case of a resident trust or estate, to mean the resident  
491 trust or estate's Connecticut taxable income derived from sources  
492 without this state and the resident trust or estate's Connecticut taxable  
493 income, respectively.

494 Sec. 2. (NEW) (*Effective from passage and applicable to taxable years*  
495 *commencing on or after January 1, 2026*) (a) Any resident of this state, as  
496 defined in subdivision (1) of subsection (a) of section 12-701 of the  
497 general statutes, who is subject to the tax imposed under chapter 229 of  
498 the general statutes for any taxable year shall be allowed a credit, subject  
499 to the provisions of subsection (b) of this section, against the tax  
500 otherwise due under this chapter, other than the liability imposed by  
501 section 12-707 of the general statutes, for the amount of property tax first  
502 becoming due and actually paid during such taxable year by such  
503 person on such person's motor vehicle or motor vehicles.

504 (b) The credit under subsection (a) of this section shall be allowed for  
505 (1) unmarried individuals and married individuals filing separately,  
506 with adjusted gross income of less than one hundred thousand dollars,  
507 (2) individuals filing as a head of household with adjusted gross income  
508 of less than one hundred sixty thousand dollars, and (3) married  
509 individuals filing jointly with adjusted gross income of less than two  
510 hundred thousand dollars for married individuals.

511 (c) If the amount of the credit allowed pursuant to this section exceeds  
512 the taxpayer's liability for the tax imposed under chapter 229 of the  
513 general statutes, the Commissioner of Revenue Services shall treat such  
514 excess as an overpayment and, except as provided under section 12-739  
515 or 12-742 of the general statutes, shall refund the amount of such excess,  
516 without interest, to the taxpayer.

517 (d) The credit allowed under this section shall be available for a  
518 resident leasing a motor vehicle pursuant to a written agreement for a  
519 term of more than one year. Such lessee shall be entitled to the credit in  
520 accordance with the provisions of this section for the taxes actually paid

521 by the lessor or lessee on such leased vehicle, provided the lessee was  
522 lawfully in possession of the motor vehicle at such time when the taxes  
523 first became due. The lessor shall provide the lessee with documentation  
524 establishing, to the satisfaction of the Commissioner of Revenue  
525 Services, the amount of property tax paid during the time period in  
526 which the lessee was lawfully in possession of the motor vehicle. The  
527 lessor of the motor vehicle shall not be entitled to a credit under the  
528 provisions of this section.

529 (e) For the purposes of this section: (1) "Property tax" means the  
530 amount of property tax exclusive of any interest, fees or charges thereon  
531 for which a taxpayer is liable, or in the case of persons who file a return  
532 under the federal income tax for such taxable year as married  
533 individuals filing a joint return, for which either spouse or both are  
534 liable, to a Connecticut political subdivision on the taxpayer's motor  
535 vehicles; (2) "motor vehicle" means a motor vehicle, as defined in section  
536 14-1 of the general statutes, that is privately owned or leased; and (3)  
537 property tax first becomes due, if due and payable in a single  
538 installment, on the date designated by the legislative body of the  
539 municipality as the date on which such installment shall be due and  
540 payable and, if due and payable in two or more installments, on the date  
541 designated by the legislative body of the municipality as the date on  
542 which such installment shall be due and payable or, at the election of  
543 the taxpayer, on the date designated by the legislative body of the  
544 municipality as the date on which any earlier installment of such tax  
545 shall be due and payable.

546 Sec. 3. Section 12-704c of the general statutes is repealed and the  
547 following is substituted in lieu thereof (*Effective from passage and*  
548 *applicable to taxable years commencing on or after January 1, 2026*):

549 (a) Any resident of this state, as defined in subdivision (1) of  
550 subsection (a) of section 12-701, subject to the tax under this chapter for  
551 any taxable year shall be entitled to a credit in determining the amount  
552 of tax liability under this chapter, for all or a portion, as permitted by  
553 this section, of the amount of property tax, as defined in this section, first

554 becoming due and actually paid during such taxable year by such  
555 person on such person's primary residence [or motor vehicle] in  
556 accordance with the provisions of this section. [ provided in the case of  
557 a person who files a return under the federal income tax for such taxable  
558 year as an unmarried individual, a married individual filing separately  
559 or a head of household, one motor vehicle shall be eligible for such  
560 credit and in the case of a husband and wife who file a return under  
561 federal income tax for such taxable year as married individuals filing  
562 jointly, no more than two motor vehicles shall be eligible for a credit  
563 under the provisions of this section.]

564 (b) (1) The credit allowed under this section shall not exceed (A) for  
565 taxable years commencing on or after January 1, 2011, but prior to  
566 January 1, 2016, three hundred dollars; (B) for taxable years  
567 commencing on or after January 1, 2016, but prior to January 1, 2022,  
568 two hundred dollars; and (C) for taxable years commencing on or after  
569 January 1, 2022, three hundred dollars. In the case of any husband and  
570 wife who file a return under the federal income tax for such taxable year  
571 as married individuals filing a joint return, the credit allowed, in the  
572 aggregate, shall not exceed such amount for each such taxable year.

573 (2) Notwithstanding the provisions of subsection (a) of this section,  
574 for the taxable years commencing January 1, 2017, to January 1, 2021,  
575 inclusive, the credit under this section shall be allowed only for a  
576 resident of this state (A) who has attained age sixty-five before the close  
577 of the applicable taxable year, or (B) who files a return under the federal  
578 income tax for the applicable taxable year validly claiming one or more  
579 dependents.

580 (c) (1) (A) For taxable years commencing on or after January 1, 2011,  
581 but prior to January 1, 2013, in the case of any such taxpayer who files  
582 under the federal income tax for such taxable year as an unmarried  
583 individual whose Connecticut adjusted gross income exceeds fifty-six  
584 thousand five hundred dollars, the amount of the credit shall be reduced  
585 by fifteen per cent for each ten thousand dollars, or fraction thereof, by  
586 which the taxpayer's Connecticut adjusted gross income exceeds said

587 amount.

588 (B) For taxable years commencing on or after January 1, 2013, but  
589 prior to January 1, 2014, in the case of any such taxpayer who files under  
590 the federal income tax for such taxable year as an unmarried individual  
591 whose Connecticut adjusted gross income exceeds sixty thousand five  
592 hundred dollars, the amount of the credit shall be reduced by fifteen per  
593 cent for each ten thousand dollars, or fraction thereof, by which the  
594 taxpayer's Connecticut adjusted gross income exceeds said amount.

595 (C) For taxable years commencing on or after January 1, 2014, but  
596 prior to January 1, 2016, in the case of any such taxpayer who files under  
597 the federal income tax for such taxable year as an unmarried individual  
598 whose Connecticut adjusted gross income exceeds forty-seven thousand  
599 five hundred dollars, the amount of the credit shall be reduced by fifteen  
600 per cent for each ten thousand dollars, or fraction thereof, by which the  
601 taxpayer's Connecticut adjusted gross income exceeds said amount.

602 (D) For taxable years commencing on or after January 1, 2016, in the  
603 case of any such taxpayer who files under the federal income tax for  
604 such taxable year as an unmarried individual whose Connecticut  
605 adjusted gross income exceeds forty-nine thousand five hundred  
606 dollars, the amount of the credit shall be reduced by fifteen per cent for  
607 each ten thousand dollars, or fraction thereof, by which the taxpayer's  
608 Connecticut adjusted gross income exceeds said amount.

609 (2) In the case of any such taxpayer who files under the federal  
610 income tax for such taxable year as a married individual filing  
611 separately whose Connecticut adjusted gross income exceeds thirty-five  
612 thousand two hundred fifty dollars, the amount of the credit shall be  
613 reduced by fifteen per cent for each five thousand dollars, or fraction  
614 thereof, by which the taxpayer's Connecticut adjusted gross income  
615 exceeds said amount.

616 (3) In the case of a taxpayer who files under the federal income tax  
617 for such taxable year as a head of household whose Connecticut

618 adjusted gross income exceeds fifty-four thousand five hundred dollars,  
619 the amount of the credit shall be reduced by fifteen per cent for each ten  
620 thousand dollars or fraction thereof, by which the taxpayer's  
621 Connecticut adjusted gross income exceeds said amount.

622 (4) In the case of a taxpayer who files under federal income tax for  
623 such taxable year as married individuals filing jointly whose  
624 Connecticut adjusted gross income exceeds seventy thousand five  
625 hundred dollars, the amount of the credit shall be reduced by fifteen per  
626 cent for each ten thousand dollars, or fraction thereof, by which the  
627 taxpayer's Connecticut adjusted gross income exceeds said amount.

628 (d) (1) Notwithstanding the provisions of subsections (b) and (c) of  
629 this section, for taxable years commencing on or after January 1, 2023,  
630 for any taxpayer who paid the conveyance tax on real property at the  
631 rate prescribed by subparagraph (C)(ii) of subdivision (2) of subsection  
632 (b) of section 12-494, the credit allowed under this section shall not  
633 exceed thirty-three and one-third per cent of the amount of the  
634 conveyance tax paid in excess of one and one-quarter per cent on that  
635 portion of the consideration taxed under section 12-494 that is in excess  
636 of eight hundred thousand dollars, in each of the three taxable years  
637 beginning with the third taxable year after the taxable year in which  
638 such conveyance tax was paid. For any taxable year such taxpayer  
639 claims the credit or portion thereof under this subsection, such credit  
640 shall be in lieu of any credit such taxpayer may be eligible to claim under  
641 subsection (b) or (c) of this section.

642 (2) If any credit allowed under this subsection or portion thereof is  
643 not used because the amount of the credit exceeds the tax due and owing  
644 by the taxpayer or the amount of property tax paid by the taxpayer, the  
645 unused amount may be carried forward to each of the successive taxable  
646 years until such amount is fully taken, except that in no event may any  
647 amount of the credit be carried forward for a period of more than six  
648 taxable years.

649 [(e) The credit allowed under this section shall be available for any

650 person leasing a motor vehicle pursuant to a written agreement for a  
651 term of more than one year. Such lessee shall be entitled to the credit in  
652 accordance with the provisions of this section for the taxes actually paid  
653 by the lessor or lessee on such leased vehicle, provided the lessee was  
654 lawfully in possession of the motor vehicle at such time when the taxes  
655 first became due. The lessor shall provide the lessee with documentation  
656 establishing, to the satisfaction of the Commissioner of Revenue  
657 Services, the amount of property tax paid during the time period in  
658 which the lessee was lawfully in possession of the motor vehicle. The  
659 lessor of the motor vehicle shall not be entitled to a credit under the  
660 provisions of this section.]

661 [(f)] (e) The credit may only be used to reduce a qualifying taxpayer's  
662 tax liability for the year for which such credit is applicable and shall not  
663 be used to reduce such tax liability to less than zero.

664 [(g)] (f) The amount of tax due pursuant to sections 12-705 and 12-722  
665 shall be calculated without regard to this credit.

666 [(h)] (g) For the purposes of this section: (1) "Property tax" means the  
667 amount of property tax exclusive of any interest, fees or charges thereon  
668 for which a taxpayer is liable, or in the case of any husband and wife  
669 who file a return under the federal income tax for such taxable year as  
670 married individuals filing a joint return, for which the husband or wife  
671 or both are liable, to a Connecticut political subdivision on the  
672 taxpayer's primary residence; [or motor vehicles; (2) "motor vehicle"  
673 means a motor vehicle, as defined in section 14-1, that is privately  
674 owned or leased; and (3)] and (2) property tax first becomes due, if due  
675 and payable in a single installment, on the date designated by the  
676 legislative body of the municipality as the date on which such  
677 installment shall be due and payable and, if due and payable in two or  
678 more installments, on the date designated by the legislative body of the  
679 municipality as the date on which such installment shall be due and  
680 payable or, at the election of the taxpayer, on the date designated by the  
681 legislative body of the municipality as the date on which any earlier  
682 installment of such tax shall be due and payable.

683 Sec. 4. Subsection (l) of section 10-145b of the 2026 supplement to the  
684 general statutes is repealed and the following is substituted in lieu  
685 thereof (*Effective October 1, 2026*):

686 (l) [Upon application to the State Board of Education for the issuance  
687 of any certificate in accordance with this section and section 10-145d,  
688 there shall be paid to the board by or on behalf of the applicant two  
689 hundred fifty dollars in the case of an applicant for a provisional  
690 educator certificate and three hundred seventy-five dollars in the case  
691 of an applicant for a professional educator certificate, except that  
692 applicants for certificates for teaching adult education programs  
693 mandated under subparagraph (A) of subsection (a) of section 10-69  
694 shall pay a fee of one hundred dollars; persons eligible for a certificate  
695 or endorsement for which the fee is less than that applied for shall  
696 receive an appropriate refund; persons not eligible for any certificate  
697 shall receive a refund of the application fee minus fifty dollars; and  
698 persons holding standard or permanent certificates on July 1, 1989, who  
699 apply for professional certificates to replace the standard or permanent  
700 certificates, shall not be required to pay such a fee. Upon application to  
701 the State Board of Education for the issuance of a subject area  
702 endorsement there shall be paid to the board by or on behalf of such  
703 applicant a nonreturnable fee of one hundred dollars.] No fee shall be  
704 required for an application to the State Board of Education [in the case  
705 of an initial educator certificate] for the issuance of a certificate, a  
706 temporary certificate or a subject area endorsement under this section.  
707 With each request for a duplicate copy of any such certificate or  
708 endorsement there shall be paid to the board a nonreturnable fee of fifty  
709 dollars.

710 Sec. 5. Section 20-412 of the general statutes is repealed and the  
711 following is substituted in lieu thereof (*Effective October 1, 2026*):

712 [The fee for an initial license as provided for in section 20-411 as a  
713 speech and language pathologist shall be two hundred dollars.]  
714 Licenses shall expire in accordance with section 19a-88 and shall become

715 invalid unless renewed. Renewal may be effected [upon payment of a  
716 fee of two hundred five dollars and] in accordance with section 19a-88.  
717 No fee shall be required for an initial license, or renewal of a license, as  
718 a speech and language pathologist.

719 Sec. 6. (NEW) (*Effective October 1, 2026*) (a) As used in this section:

720 (1) "Applicant" means any individual who submits an application for  
721 a certificate, license or registration issued by (A) the Department of  
722 Consumer Protection, or (B) a board or commission within the  
723 department under section 21a-6 of the general statutes;

724 (2) "Certificate" has the same meaning as provided in section 21a-9 of  
725 the general statutes;

726 (3) "Credential holder" means any individual who is certified,  
727 licensed or registered with (A) the Department of Consumer Protection,  
728 or (B) a board or commission within the department under section 21a-  
729 6 of the general statutes;

730 (4) "License" has the same meaning as provided in section 21a-9 of the  
731 general statutes; and

732 (5) "Registration" has the same meaning as provided in section 21a-9  
733 of the general statutes.

734 (b) Notwithstanding any provision of the general statutes, neither the  
735 Department of Consumer Protection, nor any board or commission  
736 within the department under section 21a-6 of the general statutes, shall  
737 collect any fee from any applicant or credential holder in order to issue  
738 or renew a certificate, license or registration for such applicant or  
739 credential holder.

740 (c) The Commissioner of Consumer Protection shall, in accordance  
741 with the provisions of chapter 54 of the general statutes, adopt or amend  
742 regulations, as applicable, to implement the provisions of subsection (b)  
743 of this section.

744 Sec. 7. Subsection (b) of section 31-49g of the 2026 supplement to the  
745 general statutes is repealed and the following is substituted in lieu  
746 thereof (*Effective October 1, 2026*):

747 (b) (1) Beginning on January 1, 2021, but not later than February 1,  
748 2021, each employee and each self-employed individual or sole  
749 proprietor who has enrolled in the program pursuant to section 31-49m  
750 shall contribute a percentage of such employee's or self-employed  
751 individual's or sole proprietor's subject earnings that shall not exceed  
752 the Social Security contribution and benefit base, as determined  
753 pursuant to 42 USC 430, as amended from time to time, to the Family  
754 and Medical Leave Insurance Trust Fund. Such percentage shall be  
755 established by the authority, provided that the percentage shall not  
756 exceed [one-half] four-tenths of one per cent.

757 (2) On September 1, 2022, and on each September first thereafter, the  
758 authority shall publish the following information: (A) The total amount  
759 of contributions collected and benefits paid during the previous fiscal  
760 year, as well as the total amount required for the administration of the  
761 Family and Medical Leave Insurance Program in such year; (B) the total  
762 amount remaining in the trust fund at the close of such fiscal year; (C)  
763 in light of such totals, and of expected future expenditures and  
764 contributions, a target fund balance sufficient to ensure the ongoing  
765 ability of the fund to pay the compensation described in subdivision (2)  
766 of subsection (c) of this section, and to limit the need for contribution  
767 rate increases or benefit reductions due to changing economic  
768 conditions; (D) the amount by which the total amount remaining in the  
769 trust fund at the close of the previous fiscal year is less than or greater  
770 than that target fund balance. On November 1, 2022, and on each  
771 November first thereafter, the authority may announce a revision to the  
772 previously established contribution rate, provided the revised rate shall  
773 not exceed [one-half] four-tenths of one per cent and shall be sufficient  
774 to ensure that the trust fund shall achieve and maintain such target fund  
775 balance. Effective on January first of the calendar year following each  
776 such announcement, the revised contribution rate announced by the

777 authority under this subsection shall supersede the previously  
 778 established contribution rate.

779 (3) Each employer making payment of any wages to an employee  
 780 shall deduct and withhold from such wages for each payroll period a  
 781 contribution computed in such manner as to result, so far as practicable,  
 782 in withholding from the employee's wages during each calendar year  
 783 an amount substantially equivalent to the contribution reasonably  
 784 estimated to be due from the employee under this subsection with  
 785 respect to the amount of such wages during the calendar year.

786 (4) If, after notice, an employee or employer or self-employed  
 787 individual or sole proprietor who has enrolled in the program pursuant  
 788 to section 31-49m fails to make a payment required by this section, a  
 789 state collection agency, as defined in section 12-35, shall collect such  
 790 contribution and interest by any means provided in sections 12-35, 31-  
 791 265 and 31-266.

792 (5) Each employer making payment of any wages to an employee  
 793 shall (A) register with the authority, and (B) submit reports required by  
 794 the authority in a form and manner prescribed by the authority.

795 (6) Any employer that fails to comply with the provisions of this  
 796 subsection shall be subject to penalties established by the authority  
 797 pursuant to subsection (b) of section 31-49h."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to taxable years commencing on or after January 1, 2026</i>	12-700(a)
Sec. 2	<i>from passage and applicable to taxable years commencing on or after January 1, 2026</i>	New section

Sec. 3	<i>from passage and applicable to taxable years commencing on or after January 1, 2026</i>	12-704c
Sec. 4	<i>October 1, 2026</i>	10-145b(l)
Sec. 5	<i>October 1, 2026</i>	20-412
Sec. 6	<i>October 1, 2026</i>	New section
Sec. 7	<i>October 1, 2026</i>	31-49g(b)