



General Assembly

January Session, 2019

Proposed Bill No. 5592

LCO No. 1201



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Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
REP. COOK, 65th Dist.

AN ACT ESTABLISHING A REFUNDABLE CREDIT AGAINST THE PERSONAL INCOME TAX FOR EARLY CHILDHOOD TEACHERS.

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 establish a
- 2 refundable tax credit against the personal income tax in the amount of
- 3 (1) two thousand five hundred dollars for individuals who receive an
- 4 associate degree in early childhood or a related field, and (2) five
- 5 thousand dollars for individuals who receive a bachelor's degree in
- 6 early childhood or a related field, provided such individuals teach in
- 7 an early childhood program for not less than six months in a taxable
- 8 year.

Statement of Purpose:

To address the shortage of qualified early childhood teachers by establishing a refundable tax credit for individuals who receive degrees in early childhood or a related field and teach in an early childhood program.