



General Assembly

January Session, 2023

Proposed Bill No. 5228

LCO No. 939



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
REP. HOWARD, 43rd Dist.

AN ACT ESTABLISHING A CREDIT AGAINST THE PERSONAL INCOME TAX FOR TAXPAYERS WHO PROVIDE HOME INSTRUCTION TO THEIR DEPENDENT CHILDREN.

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 credit against the personal income tax for taxpayers who provide home
- 3 instruction to their dependent children who are kindergarten age to
- 4 grade twelve age, inclusive, and have been officially withdrawn from
- 5 school in accordance with the provisions of section 10-184 of the general
- 6 statutes.

Statement of Purpose:

To establish a credit against the personal income tax for taxpayers who provide home instruction to their dependent children who have been officially withdrawn from school in accordance with the provisions of section 10-184 of the general statutes.