



General Assembly

January Session, 2021

**Proposed Bill No. 5291**

LCO No. 865



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 credit against the personal income tax in the amount of (1)
- 3 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 an
- 7 early childhood program for not less than six months in a taxable 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.