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:

That chapter 229 of the general statutes be amended to establish a refundable tax credit against the personal income tax in the amount of $(1)$ two thousand five hundred dollars for individuals who receive an associate degree in early childhood or a related field, and $(2)$ five thousand dollars for individuals who receive a bachelor's degree in early childhood or a related field, provided such individuals teach in an 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.