

Prenatal-to-3 State Policy Roadmap 2025

STATE CHILD TAX CREDIT

What progress have states made in the last year to adopt and fully implement a CTC?

State	State Context and Policy Progress
Alabama	<p>Alabama does not have a state CTC.</p> <p>In the last year, legislators did not introduce any bills related to a state CTC.</p>
Alaska	<p>Alaska does not have a state CTC, and the state does not have an income tax, which is the typical mechanism used to finance and provide administrative structure for a state CTC.</p> <p>In the last year, legislators did not introduce any bills related to a state CTC.</p>
Arizona	<p>Arizona initially implemented a state CTC in tax year 2019. The credit is nonrefundable and worth up to \$100 per child under age 17.</p> <p>In the last year, legislators did not introduce any bills to expand the state CTC.</p>
Arkansas	<p>Arkansas does not have a state CTC.</p> <p>In the last year, legislators introduced H.B. 1015, which would have created a refundable state CTC worth \$300 per qualifying child under age 18. The bill did not pass this session.</p>
California	<p>California initially implemented a state CTC, called the Young Child Tax Credit, in tax year 2019. The original credit was refundable and worth up to \$1,000 per family with at least one child under age 6. The credit is adjusted annually for inflation and is worth up to \$1,180 in tax year 2025. California has also expanded eligibility to taxpayers with an individual taxpayer identification number (ITIN).</p> <p>In the last year, legislators did not introduce any bills to expand the state CTC.</p>
Colorado	<p>Colorado initially implemented a state CTC in tax year 2021. The original credit was refundable and calculated as a percentage of the federal CTC based on the family's income. The maximum value of the credit was worth 30% of the expanded federal CTC or 60% of the federal CTC when the expanded credit expired. Beginning in tax year 2024, the credit was restructured to be independent of the federal CTC. The structure provided a refundable credit worth up to \$1,200 per child under age 6.</p> <p>Colorado enacted a third state-level credit for families, the Family Affordability Tax Credit (FATC), in addition to the state CTC and state EITC. The FATC, which became available in tax year 2024, is refundable and worth up to \$3,273 per child under age 5 and \$2,455 per child ages 6 to 16 for tax year 2025. The availability and generosity of the credit depends on state revenue projections for each tax year. Colorado has also expanded eligibility for the CTC and FATC to taxpayers with an individual taxpayer identification number (ITIN).</p> <p>In the last year, legislators enacted H.B. 1335, which makes a technical change to the calculations used to determine the generosity of the state EITC and the Family Affordability Tax Credit for tax year 2025 and beyond. The generosity of the credits will now be based on the ratio of projected state revenue for fiscal year 2024-2025 and the projected state revenue for the tax year, instead of the actual revenue for fiscal year 2025-2026 as was previously required. The goal of the change is to ensure both credits are as generous as possible each year.</p>

Connecticut	<p>Connecticut does not have a state CTC.</p> <p>In the last year, legislators introduced H.B. 5986, which would have created a refundable state CTC worth \$600 per child, and S.B. 740, which would have created a refundable state CTC worth \$150 in tax year 2025 that slowly increased to \$600 per child by tax year 2028. Legislators also introduced S.B. 119, which would have created a state CTC worth \$500 per child. None of the proposals specified age eligibility for the credit, and S.B. 119 did not specify whether the credit would have been refundable. These bills did not pass this session.</p>
Delaware	<p>Delaware does not have a state CTC.</p> <p>In the last year, legislators did not introduce any bills related to a state CTC.</p>
District of Columbia	<p>The District of Columbia enacted legislation in 2024 to implement a state CTC beginning in tax year 2025. The credit was refundable and worth \$420 per child under age 6. The District of Columbia also extended eligibility to taxpayers with an individual taxpayer identification number (ITIN).</p> <p>In the last year, the Mayor enacted a budget, A26-148, that repeals the state CTC effective this year, meaning the credit will not go into effect. Although enacted, as of September 2025, Congress had yet to review and approve the budget as official law.</p>
Florida	<p>Florida does not have a state CTC, and the state does not have an income tax, which is the typical mechanism used to finance and provide administrative structure for a state CTC.</p> <p>In the last year, legislators did not introduce any bills related to a state CTC.</p>
Georgia	<p>In the last year, Georgia enacted H.B. 136 to create a state CTC. The credit, which will be available beginning in tax year 2026, will be nonrefundable and worth \$250 per child under the age of 6.</p> <p>Legislators also introduced H.B. 98, which would have created a refundable state CTC worth 10% of the federal CTC. The bill did not pass this session.</p>
Hawaii	<p>Hawaii does not have a state CTC.</p> <p>In the last year, legislators introduced H.B. 694 and S.B. 1053, which would have created a refundable state CTC worth \$650 per child under the age of 18. These bills did not pass this session.</p>
Idaho	<p>Idaho initially implemented a state CTC in tax year 2018. The credit is nonrefundable and worth \$205 per child. Because the enacting legislation established the credit for tax years 2018 through 2025, the state CTC will expire at the end of tax year 2025 without legislative action.</p> <p>In the last year, legislators introduced S.B. 1057, which would have expanded eligibility for the state's CTC by allowing pregnant mothers to claim the credit before their child is born effective tax year 2025. The bill did not pass this session.</p>
Illinois	<p>Illinois initially implemented a state CTC in tax year 2024. The original credit was refundable, worth 20% of the state EITC (which was 20% of the federal EITC), and available to taxpayers with children under age 12. This year, the credit increased in value to 40% of the state EITC for tax year 2025 due to previously enacted legislation. Illinois has also expanded eligibility to taxpayers with an individual taxpayer identification number (ITIN).</p> <p>In the last year, legislators did not introduce any bills to expand the state CTC.</p>

Indiana	<p>Indiana does not have a state CTC.</p> <p>In the last year, legislators introduced S.B. 455 and S.B. 497, which would have created a refundable newborn tax credit. Families would be able to claim the credit, worth \$500 per child, in the tax year the child was born. The bills did not pass this session.</p>
Iowa	<p>Iowa does not have a state CTC.</p> <p>In the last year, legislators did not introduce any bills related to a state CTC.</p>
Kansas	<p>Kansas does not have a state CTC.</p> <p>In the last year, legislators introduced H.B. 2210 and S.B. 179, which would have created a refundable state CTC worth up to \$600 per child under age 6. Legislators also introduced H.B. 2232, which would have created a refundable state CTC worth up to \$1000 per child under the age of 18. These bills did not pass this session.</p>
Kentucky	<p>Kentucky does not have a state CTC.</p> <p>In the last year, legislators introduced S.B. 47, which would have created a refundable state CTC worth up to \$1,000 per child under the age of 6. The bill did not pass this session.</p>
Louisiana	<p>Louisiana does not have a state CTC.</p> <p>In the last year, legislators introduced H.B. 337, which would have created a refundable state CTC worth \$500 per child under the age of 6. The bill did not pass this session.</p>
Maine	<p>Maine initially implemented a state CTC in tax year 2018. The original credit was nonrefundable and worth up to \$300 per child under the age of 17. Legislators made the credit refundable beginning in tax year 2024. In the last year, legislators enacted a state budget, L.D. 210, which doubles the generosity of the credit for children under age 6 to \$600 per child beginning in tax year 2025. The credit for children ages 6 to 16 remains \$300 per child. Maine has also expanded eligibility to taxpayers with an individual taxpayer identification number (ITIN).</p>
Maryland	<p>Maryland initially implemented a state CTC in tax year 2021. The original credit was refundable and worth \$500 for children under age 17 with disabilities. The credit expanded in tax year 2023 to include children under age 6 whose families make less than \$15,000. Maryland has also expanded eligibility to taxpayers with an individual taxpayer identification number (ITIN).</p> <p>Through this year's budget bill, H.B. 350, legislators expanded eligibility for the state CTC by adding a phase-out. Families who make between \$15,000 and \$24,000 will be eligible for a portion of the state CTC.</p>
Massachusetts	<p>Massachusetts initially implemented a state CTC in tax year 2021. The original credit was refundable and worth \$180 per child under age 13. The original credit was also limited to two children per household. The generosity of the credit increased to \$310 per child in tax year 2023. In tax year 2024, the credit increased to its current value of \$440 per child and the cap on the number of children in a household that can claim the credit was removed. Massachusetts has also expanded eligibility to taxpayers with an individual taxpayer identification number (ITIN).</p> <p>In the last year, legislators introduced H. 2073, S. 1957, and S. 1975, which would have directed the Department of Revenue to issue an individual taxpayer identification number (ITIN) to individuals who would otherwise be eligible for the state CTC but for the fact that they do not have an ITIN or a Social Security number. As of September 2025, these bills had not passed.</p>

Michigan	<p>Michigan does not have a state CTC.</p> <p>In the last year, legislators introduced H.B. 4055, which would have created a refundable state CTC worth 50% of the federal CTC for those who receive the federal credit. As of September 2025, the bill had not passed.</p>
Minnesota	<p>Minnesota initially implemented a state CTC in tax year 2023. The original credit was refundable and worth up to \$1,750 per child under the age of 18, which is the most generous state CTC in the country. Legislators expanded eligibility to 18-year-olds beginning in tax year 2024. The value of the credit will be adjusted to account for inflation beginning in tax year 2025. Minnesota has also expanded eligibility to taxpayers with an individual taxpayer identification number (ITIN).</p> <p>In the last year, legislators introduced H.F. 2339 and S. F. 2508, which would have increased the income thresholds over which the state EITC and CTC are jointly phased down, providing the maximum value of the credits to more families. Under the proposal, families would receive the full credit if their incomes are less than \$45,490 for married filers or \$38,340 for single filers (current income limits are \$35,000 and \$29,500, respectively). Legislators also introduced S.F. 2101, which would have repealed the requirement to make annual inflationary adjustments to the state EITC and to the state CTC. In effect, the bill would have frozen the maximum state CTC at \$1,750 per child. Finally, legislators also introduced S.F. 2103, which would have made the state EITC and the state CTC, both of which are fully refundable, nonrefundable. These bills did not pass this session.</p>
Mississippi	<p>Mississippi does not have a state CTC.</p> <p>In the last year, legislators introduced H.B. 720, which would have created a nonrefundable state CTC worth \$200 per child who receives the federal CTC. Legislators also introduced H.B. 1679, which would have created a CTC worth \$1,200 per child for children who are eligible for and receive the federal CTC. The proposed CTC would have been nonrefundable, but families would have been able to carry the value of the credit forward for up to five years. These bills did not pass this session.</p>
Missouri	<p>Missouri does not have a state CTC.</p> <p>In the last year, legislators introduced H.B. 2 and H.B. 813, both of which would have created a refundable state CTC worth \$7,200 per child under age 7 and \$3,600 per child between the ages of 6 and 18. These bills did not pass this session.</p>
Montana	<p>Montana does not have a state CTC.</p> <p>In the last year, legislators introduced H.B. 220 and S.B. 321, which would have created a refundable state CTC worth up to \$1,200 per child under age 6. Legislators also introduced H.B. 942, which would have created a refundable CTC worth up to \$1,000 per child under age 6. Additionally, legislators introduced H.B. 537, which would have created a refundable newborn tax credit worth up to \$3,000 per child. These bills did not pass this session.</p>
Nebraska	<p>Nebraska does not have a state CTC.</p> <p>In the last year, legislators introduced L.B. 157, which would have created a refundable state CTC worth up to \$1,000 per child under the age of 7. Taxpayers with an individual taxpayer identification number (ITIN) would have been eligible for the credit. The bill did not pass this session.</p>
Nevada	<p>Nevada does not have a state CTC, and the state does not have an income tax, which is the typical mechanism used to finance and provide administrative structure for a state CTC.</p> <p>In the last year, legislators did not introduce any bills related to a state CTC.</p>

New Hampshire	<p>New Hampshire does not have a state CTC, and the state does not have an income tax, which is the typical mechanism used to finance and provide administrative structure for a state CTC.</p> <p>In the last year, legislators did not introduce any bills related to a state CTC.</p>
New Jersey	<p>New Jersey initially implemented a state CTC in tax year 2022. The credit is refundable and worth up to \$1,000 per child under age 6. New Jersey has also extended eligibility to taxpayers with an individual taxpayer identification number (ITIN).</p> <p>In the last year, legislators did not introduce any bills to expand the state CTC.</p>
New Mexico	<p>New Mexico initially implemented a state CTC in tax year 2022. The original credit was refundable and worth up to \$175 per child under age 17. The generosity of the credit was increased to up to \$600 per child beginning in tax year 2023 with annual updates to account for inflation. New Mexico also extended eligibility to taxpayers with an individual taxpayer identification number (ITIN).</p> <p>In the last year, legislators introduced S.B. 294, which would have increased the generosity of the state's existing state CTC to \$1200 per child for children under age 6. Children ages 6 to 16 would still receive a credit of up to \$600 per child. The bill did not pass this session.</p>
New York	<p>New York initially implemented a state CTC, called the Empire State Child Credit, in tax year 2006. The original credit was refundable, worth the greater of either \$100 per child or 33% of the federal CTC as it was calculated prior to 2017, and available to children ages 4 to 17. In tax year 2023, eligibility for the credit was expanded to include children under the age of 4. In the last year, legislators enacted budget bill A.B. 3009, which temporarily increased the generosity of the Empire State Child Credit for tax years 2025 through 2027. Children under age 4 are eligible for a credit worth \$1,000 per child, and children 4 to 17 are eligible for a \$330 credit for tax year 2025 and \$500 credit for the 2 years thereafter. New York has also expanded eligibility to taxpayers with an individual taxpayer identification number (ITIN).</p> <p>Additionally, legislators introduced S.B. 4487, which would have created a supplement to the state CTC for newborn children. Families could have claimed an additional \$1,000 per child in the tax year the child was born. Legislators also introduced A.B. 4038, which would have doubled the value of the state CTC for any child under the age of 1. These bills did not pass this session.</p>
North Carolina	<p>North Carolina previously implemented a state CTC but replaced it with a deduction in tax year 2018.</p> <p>In the last year, legislators introduced S.B. 440, which would have replaced the state's child tax deduction with a refundable CTC worth up to \$150 per child under age 18. H.B. 628 and S.B. 708 would have reestablished a refundable state CTC worth up to \$250 per child under age 18. These bills did not pass this session.</p>
North Dakota	<p>North Dakota does not have a state CTC.</p> <p>In the last year, legislators did not introduce any bills related to a state CTC.</p>
Ohio	<p>Ohio does not have a state CTC.</p> <p>In the last year, legislators introduced H.B. 140, which would have created a refundable state CTC worth up to \$1,000 per child under age 6 and \$500 per child between the ages of 5 and 18. As of September 2025, the bill had not passed. Governor DeWine's proposed budget, H.B. 96, also included a provision to create a state CTC worth up to \$1,000 per child under age 7. The provision creating a state CTC was not included in the final version of the budget.</p>

Oklahoma	<p>Oklahoma initially implemented a state CTC in tax year 2013. The credit is nonrefundable and worth either 5% of the federal CTC or 20% of the federal child and dependent tax credit.</p> <p>In the last year, legislators did not introduce any bills to expand the state CTC.</p>
Oregon	<p>Oregon initially implemented a state CTC in tax year 2023. The credit is refundable and worth up to \$1,000 per child under age 6. The credit will be adjusted for inflation in tax year 2025. Oregon has also expanded eligibility to taxpayers with an individual taxpayer identification number (ITIN).</p> <p>In the last year, legislators introduced S.B. 694, which would have increased the generosity of the state CTC to up to \$1,200 per child. The bill would have increased the income limit over which the value of the credit begins to phase-out from \$25,000 to \$35,000. The bill did not pass this session.</p>
Pennsylvania	<p>Pennsylvania does not have a state CTC.</p> <p>In the last year, legislators did not introduce any bills related to a state CTC.</p>
Rhode Island	<p>Rhode Island does not have a state CTC.</p> <p>In the last year, legislators introduced H.B. 6072 and S.B. 447, which would have created a refundable state CTC worth \$1,000 per child under age 18. These bills did not pass this session.</p>
South Carolina	<p>South Carolina does not have a state CTC.</p> <p>In the last year, legislators did not introduce any bills related to a state CTC.</p>
South Dakota	<p>South Dakota does not have a state CTC, and the state does not have an income tax, which is the typical mechanism used to finance and provide administrative structure for a state CTC.</p> <p>In the last year, legislators did not introduce any bills related to a state CTC.</p>
Tennessee	<p>Tennessee does not have a state CTC, and the state does not have an income tax, which is the typical mechanism used to finance and provide administrative structure for a state CTC.</p> <p>In the last year, legislators did not introduce any bills related to a state CTC.</p>
Texas	<p>Texas does not have a state CTC, and the state does not have an income tax, which is the typical mechanism used to finance and provide administrative structure for a state CTC.</p> <p>In the last year, legislators did not introduce any bills related to a state CTC.</p>
Utah	<p>Utah initially implemented a state CTC in tax year 2024. The original credit was nonrefundable and worth \$1,000 per child over 12 months and less than 4 years old.</p> <p>This year, legislators enacted H.B. 106, which expands eligibility for the credit to children under age 6 effective tax year 2025.</p>
Vermont	<p>Vermont initially implemented a state CTC in tax year 2022. The credit is refundable and worth up to \$1,000 per child. In the last year, legislators enacted S.B. 51, which expands eligibility for the credit to children under age 7 effective tax year 2025. Previously only children under age 6 were eligible for the credit. Vermont has also expanded eligibility to taxpayers with an individual taxpayer identification number (ITIN).</p>

Virginia	<p>Virginia does not have a state CTC.</p> <p>In the last year, legislators introduced H.B. 2180 and S.B. 1378, which would have created a refundable state CTC worth \$300 per child under age 12 and 13, respectively. Legislators also introduced H.B. 969, which would have created a refundable state CTC worth \$500 per child under age 18, and H.B. 2728, which would have created a state CTC worth \$250 per child under age 18 with the opportunity for the value of the credit to increase based on state revenue. Finally, legislators introduced S.B. 789, which would have established a refundable newborn tax credit worth \$2,000 per child. These bills did not pass this session.</p>
Washington	<p>Washington does not have a state CTC, and the state does not have an income tax, which is the typical mechanism used to finance and provide administrative structure for a state CTC. The state does, however, offer a state EITC despite not having an income tax.</p> <p>In the last year, legislators did not introduce any bills related to a state CTC.</p>
West Virginia	<p>West Virginia does not have a state CTC.</p> <p>In the last year, legislators introduced H.B. 2913, which would have created a refundable state CTC worth \$1,000 per child for children who are eligible for and claim the federal CTC. Legislators also introduced S.B. 217 and S.B. 221, which would have created a refundable state CTC worth either 10% of the federal CTC or 20% of the federal child and dependent care tax credit, whichever is greater. These bills did not pass this session.</p>
Wisconsin	<p>Wisconsin does not have a state CTC.</p> <p>In the last year, legislators did not introduce any bills related to a state CTC.</p>
Wyoming	<p>Wyoming does not have a state CTC, and the state does not have an income tax, which is the typical mechanism used to finance and provide administrative structure for a state CTC.</p> <p>In the last year, legislators introduced H.B. 104, which would have created a state CTC worth up to \$200 per child under age 18. The credit would have been a refund of the sales and use taxes paid throughout the year, and although it would be provided as a rebate, the amount of the credit could not exceed the taxes paid throughout the year. In cases where there was no documentation of the exact taxes paid, the state would determine a reasonable estimate to be refunded. The bill did not pass this session.</p>