

Prenatal-to-3 State Policy Roadmap 2024

STATE EARNED INCOME TAX CREDIT

What progress have states made in the last year to adopt and fully implement a refundable EITC of at least 10% of the federal credit?

State	State Context and Policy Progress
Alabama	<p>Alabama does not have a state EITC.</p> <p>In the last year, legislators did not introduce any bills related to a state EITC.</p>
Alaska	<p>Alaska does not have a state EITC, and the state does not have an income tax, which is the typical mechanism used to finance and provide administrative structure for a state EITC.</p> <p>In the last year, legislators did not introduce any bills related to a state EITC.</p>
Arizona	<p>Arizona does not have a state EITC.</p> <p>In the last year, legislators did not introduce any bills related to a state EITC.</p>
Arkansas	<p>Arkansas does not have a state EITC. The state does have a tax exemption for low-income residents that zeros out tax liability for families with the lowest incomes. The credit is similar to a nonrefundable state EITC, though it does not have a work requirement.</p> <p>In the last year, legislators did not introduce any bills related to a state EITC.</p>
California	<p>California initially implemented a state EITC, called the CalEITC, in tax year 2015. California is one of only three states whose EITC value is not based on a percentage of the federal credit. The CalEITC is refundable and available to filers who earn less than \$30,950 per year, regardless of household size. The credits phase in and out at different income levels, determined annually by the state legislature. Although the maximum CalEITC a household can receive is equivalent to 85% of the federal credit, most households in California do not receive this amount because the CalEITC begins to phase out around \$10,000 of income and the federal EITC does not fully phase in until over \$12,000 in income. Filers with one dependent who receive the maximum federal credit receive a state EITC of approximately 14% of the federal credit. California has also expanded EITC eligibility to individuals with an individual taxpayer identification number and to younger tax filers ages 18 to 24.</p> <p>In the last year, legislators introduced A.B. 2977, which would have lowered the CalEITC maximum earnings eligibility from \$30,000 to \$20,000 and, in turn, expand California's Young Child Tax Credit. The change to the CalEITC was ultimately amended out, and, as of October 2024, the bill has not passed. Additionally, legislators introduced A.B. 2191, which would establish the CalEITC Outreach, Education, and Free Tax Assistance Grant Program. This grant program would provide funding to community-based organizations that provide tax assistance in an effort to increase the number of eligible families claiming the CalEITC. As of October 2024, the bill had not passed.</p>

Colorado	<p>Colorado initially implemented a state EITC in tax year 1999. The original credit was refundable and equal to 8.5% of the federal EITC, but quickly increased to 10% the following year. Colorado’s first EITC was established as a refund mechanism under the Taxpayer’s Bill of Rights (TABOR), and therefore required a surplus in any given year for the credit to be dispersed. Without a surplus, the credit was suspended from tax years 2002 to 2004, and TABOR itself was subsequently suspended from 2005 to 2010, effectively ending the state EITC during that time. In 2013, legislators replaced the original EITC with a permanent, refundable EITC equal to 10% of the federal EITC that would begin the year following the next TABOR surplus. The next surplus occurred in 2015, and the state EITC was reimplemented in tax year 2016. Legislators have enacted several increases—though some of them temporary—since 2016.</p> <p>Without new legislation this year, the state EITC credit would have decreased from 50% of the federal EITC in tax year 2023 to 38% of the federal EITC in tax year 2024 due to previous legislation. However, legislators enacted a bill to keep the EITC at 50% of the federal EITC for tax year 2024. Colorado has also expanded EITC eligibility to individuals with an individual taxpayer identification number and younger tax filers ages 18 to 24.</p> <p>In the last year, legislators enacted H.B. 1084, which reenacted an increase to the state EITC for tax year 2023 only, which passed during a special session in the fall but faced legal challenges from opponents based on legislative process concerns. The bill increased the generosity of the state EITC from 25% of the federal EITC to 50% of the federal EITC for tax year 2023 only. As mentioned above, legislators also enacted H.B. 1134, which will increase the generosity of the state EITC from 38% to 50% of the federal credit in tax year 2024, as well as from 25% to 35% for tax year 2025 and 20% to 25% for tax year 2026 and beyond. It also builds in future increases in generosity based on yearly fiscal forecasts. Finally, legislators enacted H.B. 1288, which establishes a pilot program to assist residents who did not file a federal income tax return but who were likely eligible for the federal and state EITC to file using a prefilled form.</p>
Connecticut	<p>Connecticut initially implemented a state EITC in tax year 2011. The original credit was refundable and equal to 30% of the federal EITC. Legislators increased and decreased the value of the credit throughout the 2010s, and taxpayers received temporary retroactive payments during the pandemic which effectively increased the state EITC to 41.5% of the federal EITC. Beginning in tax year 2023, legislators permanently increased the refundable credit to its current value of 40% of the federal EITC.</p> <p>In the last year, legislators introduced S.B. 32, which would have eliminated Connecticut’s state EITC altogether. The bill did not pass this session.</p>
Delaware	<p>Delaware initially implemented a state EITC in tax year 2006. The original credit was nonrefundable and equal to 20% of the federal EITC. In addition to this nonrefundable credit, legislators also implemented a refundable state EITC equal to 4.5% of the federal EITC in tax year 2021. Families can choose whichever option is more beneficial to them.</p> <p>In the last year, legislators did not introduce any bills to expand the state EITC.</p>

District of Columbia	<p>The District of Columbia initially implemented a state EITC in tax year 2000. The original credit was refundable and equal to 10% of the federal EITC. Council members increased the generosity of the credit several times, and it is scheduled to increase further. The Fiscal Year 2022 budget, which was enacted by council members in 2021, included a provision to incrementally increase the state EITC from 40% to 100% of the federal EITC between tax years 2022 and 2026. The credit increased to its current level of 70% of the federal EITC in tax year 2022, and it will increase to 85% in tax year 2025 before reaching 100% of the federal EITC in tax year 2026. The District of Columbia has also expanded EITC eligibility to noncustodial parents between 18 and 30 years old and individuals with an individual taxpayer identification number.</p> <p>In the last year, the mayor proposed a Fiscal Year 2025 budget that would have eliminated the scheduled increases to the generosity of the state EITC, freezing the credit at 70% of the federal EITC. However, council members removed the provision from the final budget, and, barring any future legislation, the scheduled increases will be implemented. Legislators also enacted a state child tax credit as a part of its budget bill. The credit will be worth up to \$420 per child under the age of 6 beginning in tax year 2025.</p>
Florida	<p>Florida does not have a state EITC, and the state does not have an income tax, which is the typical mechanism used to finance and provide administrative structure for a state EITC.</p> <p>In the last year, legislators introduced companion bills H.B. 1601 and S.B. 1570, which would have created a refundable state EITC (called the Working Floridians' Tax Rebate Program) equal to up to 20% of the federal EITC. Families eligible for the federal EITC would have been able to apply for the state rebate using a form developed by the Department of Revenue. The bills did not pass this session.</p>
Georgia	<p>Georgia does not have a state EITC.</p> <p>In the last year, legislators did not introduce any bills related to a state EITC.</p>
Hawaii	<p>Hawaii initially implemented a state EITC in tax year 2018. The original credit was nonrefundable and equal to 20% of the federal EITC, but legislators made the credit refundable beginning in tax year 2023. Legislators increased the value of the credit to 40% of the federal EITC beginning in tax year 2023.</p> <p>In the last year, legislators did not introduce any bills to expand the state EITC.</p>
Idaho	<p>Idaho does not have a state EITC.</p> <p>In the last year, legislators did not introduce any bills related to a state EITC.</p>
Illinois	<p>Illinois initially implemented a state EITC in tax year 2000. The original credit was nonrefundable and equal to 5% of the federal EITC. Legislators made the credit refundable effective tax year 2003 and increased its generosity several times until it reached its current value of 20% of the federal EITC in tax year 2023. Illinois has also expanded EITC eligibility to individuals with an individual taxpayer identification number, younger tax filers ages 18 to 24, and filers over the age of 65 without dependents.</p> <p>In the last year, legislators did not introduce any bills to expand the state EITC. However, legislators enacted legislation (H.B. 4951) as a part of the state's budget package to establish a refundable state child tax credit that is calculated based on the state EITC. Effective tax year 2024, families with at least one child under age 12 can claim a child tax credit equal to 20% of Illinois's state EITC.</p>

Indiana	<p>Indiana initially implemented a state EITC in tax year 1999. The original credit was refundable and equal to 3.4% of the federal EITC. Legislators increased the value of the credit several times until it reached its current value of 10% of the federal EITC in tax year 2022.</p> <p>In the last year, legislators did not introduce any bills to expand the state EITC.</p>
Iowa	<p>Iowa initially implemented a state EITC in tax year 1990. The original credit was nonrefundable and equal to 5% of the federal EITC. Legislators made the credit refundable effective tax year 2007 and increased its generosity several times until it reached its current value of 15% of the federal EITC in tax year 2014.</p> <p>In the last year, legislators did not introduce any bills to expand the state EITC.</p>
Kansas	<p>Kansas initially implemented a state EITC in tax year 1998. The original credit was refundable and equal to 10% of the federal EITC. Legislators both increased and decreased the value of the credit several times before setting the credit at its current value of 17% of the federal EITC in tax year 2013.</p> <p>In the last year, legislators did not introduce any bills to expand the state EITC.</p>
Kentucky	<p>Kentucky does not have a state EITC. The state does have a credit against tax liability that is equal to 100% of tax liability for annual gross incomes less than 100% of the federal poverty level and the credit becomes smaller until income reaches 133% of the federal poverty level. The credit is similar to a nonrefundable state EITC, though it does not have a work requirement.</p> <p>In the last year, legislators did not introduce any bills related to a state EITC.</p>
Louisiana	<p>Louisiana initially implemented a state EITC in tax year 2008. The original credit was refundable and equal to 3.5% of the federal EITC. Legislators increased the value of credit to its current value of 5% of the federal EITC in tax year 2019.</p> <p>In the last year, legislators did not introduce any bills to expand the state EITC.</p>
Maine	<p>Maine initially implemented a state EITC in tax year 2000. The original credit was nonrefundable and equal to 5% of the federal EITC. Legislators made the credit refundable beginning in tax year 2016 and increased its generosity from 5% of the federal EITC to 12% (and 25% for workers without dependents) in tax year 2020. Since tax year 2022, the credit has been equal to 25% of the federal EITC (and 50% for workers without dependents). Maine has also expanded EITC eligibility to individuals with an individual taxpayer identification number and younger workers ages 18 to 24.</p> <p>In the last year, legislators did not introduce any bills to expand the state EITC.</p>

Maryland	<p>Maryland initially implemented a state EITC in tax year 1987. The original credit was nonrefundable and equal to 50% of the federal EITC. Beginning in tax year 1998, legislators added an option to receive a refundable EITC worth 10% of the federal EITC. Families could choose the new refundable credit or the nonrefundable credit worth 50% of the federal EITC, whichever option was more beneficial to them. Legislators have increased the value of the refundable credit several times. Most recently, legislators permanently increased the value of the credit to 45% of the federal EITC for workers with a qualifying dependent and 100% for workers without a qualifying dependent, effective tax year 2023. Maryland has also expanded EITC eligibility to individuals with an individual taxpayer identification number and younger workers ages 18 to 24.</p> <p>In the last year, legislators enacted several bills to expand outreach and increase uptake for the state EITC. H.B. 1304 will require the Department of Health and Human Services to provide information about the state EITC to families that participate in Medicaid, CHIP, and other programs. H.B. 451 and S.B. 1142 will provide additional appropriations to support the Tax Clinics for Low-Income Marylanders Fund and provide grants for services that operate free tax clinics in the state. Additionally, legislators introduced H.B. 1007 and S.B. 766, which would have expanded eligibility for the state EITC by increasing the income thresholds at which the credit phases beyond the federal limits for families without qualifying dependents. The bills did not pass.</p>
Massachusetts	<p>Massachusetts initially implemented a state EITC in tax year 1997. The original credit was refundable and equal to 10% of the federal EITC. Legislators have increased the credit several times, most recently to 40% effective tax year 2023. Massachusetts has also expanded EITC eligibility to victims of domestic violence who are married filing separately.</p> <p>In the last year, legislators considered H. 2762 and S. 1793, which would have expanded eligibility for the EITC to individuals with an individual taxpayer identification number, younger workers ages 18 to 24, and students. The bills did not pass this session.</p>
Michigan	<p>Michigan initially implemented a state EITC in tax year 2008. The original credit was refundable and equal to 10% of the federal EITC. Legislators increased the credit to 20% of the federal EITC in tax year 2009 before they decreased it to 6% in tax year 2012. The credit remained at 6% until tax year 2023 when legislators increased the credit to its current value of 30% of the federal EITC.</p> <p>In the last year, legislators did not introduce any bills to expand the state EITC.</p>
Minnesota	<p>Minnesota initially implemented a state EITC in tax year 1991. The original credit was refundable and equal to 10% of the federal EITC. In 2023, the legislature enacted significant changes to the state EITC, called the Working Family Credit. Legislators changed the credit such that it is now based on a percentage of income rather than a percentage of the federal credit. Minnesota is now one of only three states whose EITC is not based on a percentage of the federal credit. Beginning in tax year 2023, the maximum credit filers can receive is \$350. For filers who receive the maximum state credit, the credit is worth approximately 5% to 8% of the federal credit. Across all state EITC recipients with one dependent, the credit is worth between 8% and 12% of the federal credit. Minnesota has also expanded EITC eligibility to individuals with an individual taxpayer identification number and younger workers ages 18 to 24.</p> <p>In the last year, legislators introduced H.F. 4397 and S.F. 4474, which would have clarified that tax credits should not be counted as income for social service eligibility determinations. The bills did not pass this session.</p>
Mississippi	<p>Mississippi does not have a state EITC.</p> <p>In the last year, legislators introduced several bills to establish a refundable state EITC that would have begun in tax year 2024. H.B. 91 and S.B. 2491 would have established a refundable credit equal to 5% of the federal EITC, and H.B. 544 would have established a refundable credit equal to 10% of the federal EITC. None of the bills passed this session.</p>

Missouri	<p>Missouri initially implemented a state EITC in tax year 2023. The credit has not changed and is nonrefundable and equal to 10% of the federal EITC.</p> <p>In the last year, legislators introduced H.B. 1913, which would have made Missouri’s nonrefundable credit refundable. The bill did not pass this session.</p>
Montana	<p>Montana initially implemented a state EITC in tax year 2019. The original credit was refundable and equal to 3% of the federal EITC. This year, the value of the refundable credit increased from its original value to 10% of the federal EITC because of legislation (S.B. 121) passed in 2023. Due to the increased generosity, the maximum credit a household with one child will receive in tax year 2024 is \$294.91 higher than in tax year 2023.</p> <p>Montana did not hold a regular legislative session this year.</p>
Nebraska	<p>Nebraska initially implemented a state EITC in tax year 2006. The original credit was refundable and equal to 8% of the federal EITC. The credit increased to its current value of 10% of the federal EITC in tax year 2007.</p> <p>In the last year, legislators introduced several bills to increase the generosity of Nebraska’s EITC. L.B. 295 would have increased the generosity of the credit to 17% effective tax year 2024, and L.B. 388 and L.B. 1182 would have increased the generosity of the credit to 20% and 15% of the federal EITC effective tax year 2025, respectively. None of the bills passed this session.</p>
Nevada	<p>Nevada does not have a state EITC, and the state does not have an income tax, which is the typical mechanism used to finance and provide administrative structure for a state EITC.</p> <p>Nevada did not hold a regular legislative session this year.</p>
New Hampshire	<p>New Hampshire does not have a state EITC, and the state does not have an income tax, which is the typical mechanism used to finance and provide administrative structure for a state EITC.</p> <p>In the last year, legislators did not introduce any bills related to a state EITC.</p>
New Jersey	<p>New Jersey initially implemented a state EITC in tax year 2000. The original credit was refundable and equal to 10% of the federal EITC. Legislators have increased the generosity of the credit several times, including the most recent increase to 40% of the federal EITC effective tax year 2020. New Jersey has also expanded EITC eligibility to include younger workers ages 18 to 24.</p> <p>In the last year, legislators introduced several bills to expand New Jersey’s state EITC. Companion bills A. 4082 and S. 2229 would have increased the state EITC gradually to 45% of the federal EITC by tax 2026 and expanded eligibility to individuals with an individual taxpayer identification number (ITIN) and victims of domestic abuse that are married filing separately. A. 2441 and S. 2173 would have expanded eligibility to individuals with ITINs, and S. 2003 would have expanded eligibility to victims of domestic abuse filing separately. Other companion bills, A. 3425 and S. 1557 would have increased the credit’s generosity to 60% of the federal EITC. Finally, S. 2190 would have created, “ReadyReturn,” a free filing program for New Jersey residents could use to file taxes. As of October 2024, none of these bills have passed.</p>
New Mexico	<p>New Mexico initially implemented a state EITC, called the Working Families Tax Credit, in tax year 2008. The original credit was refundable and equal to 8% of the federal EITC but increased to 10% of the federal credit the following year. Legislators have expanded the credit several times until it reached its current value of 25% of the federal EITC in tax year 2023. New Mexico has also expanded EITC eligibility to include individuals with an individual taxpayer identification number and younger workers ages 18 to 24.</p> <p>In the last year, legislators did not introduce any bills to expand the state EITC.</p>

New York	<p>New York initially implemented a state EITC in tax year 1994. The original credit was refundable and equal to 7.5% of the federal EITC. Legislators expanded the credit several times until it reached its current value of 30% in tax year 2003. New York has also expanded EITC eligibility to include noncustodial parents. Since 2003, the state has also allowed cities with a population of 1 million or greater to adopt a city-level EITC of 5% of the federal EITC, which New York City has done.</p> <p>In the last year, legislators introduced A. 9258, which would have increased the generosity of the state EITC from 30% to 45% of the federal EITC. Legislators also introduced companion bills A. 477 and S. 6774, which would have expanded eligibility for the state EITC to younger workers ages 18 to 24. Finally, several bills (A. 3532, A. 3990, A. 6013, and S. 6331) were introduced to establish advanced monthly payment of the state EITC. None of the bills passed this session.</p>
North Carolina	<p>North Carolina does not have a state EITC. North Carolina previously implemented a refundable state EITC valued between 3.5% and 5% of the federal credit from tax years 2008 to 2013. Legislators eliminated the credit effective tax year 2014.</p> <p>In the last year, legislators introduced S. 816, which would have reestablished a refundable state EITC equal to 5% of the federal credit beginning in tax year 2025. The bill did not pass this session.</p>
North Dakota	<p>North Dakota does not have a state EITC.</p> <p>North Dakota did not hold a regular legislative session this year.</p>
Ohio	<p>Ohio initially implemented a state EITC in tax year 2013. The original credit was nonrefundable and equal to 5% of the federal credit. The credit most recently increased to 30% of the federal credit beginning in tax year 2019.</p> <p>In the last year, legislators introduced S.B. 256, which would add an option for a refundable state EITC that is more generous for families with young children, in addition to the existing nonrefundable state EITC. The bill would allow families with children under age 3 to claim a refundable EITC equal to 12% of the federal credit and all other eligible families to claim a refundable credit equal to 9% of the federal EITC. As of October 2024, the bill had not passed.</p>
Oklahoma	<p>Oklahoma initially implemented a state EITC in tax year 2002. The original credit was refundable and equal to 5% of the federal EITC. Given budget constraints, legislators made the EITC nonrefundable between tax years 2016 and 2021. The credit became refundable again effective tax year 2022.</p> <p>In the last year, legislators did not introduce any bills to expand the state EITC.</p>
Oregon	<p>Oregon initially implemented a state EITC in tax year 1997. The original credit was nonrefundable and equal to 5% of the federal EITC. Legislators made the credit refundable in tax year 2006 and increased its generosity several times. Beginning in tax year 2017, families with young children under age 3 qualified for a larger credit equal to 11% of the federal EITC. Legislators increased the credit to its current value of 12% of the federal EITC for families with children under age 3 (and 9% for other workers) for tax year 2020 through 2026. Oregon also temporarily expanded EITC eligibility to include individuals with individual taxpayer identification numbers for the same timeframe.</p> <p>In the last year, legislators did not introduce any bills to expand the state EITC.</p>

Pennsylvania	<p>Pennsylvania does not have a state EITC. The state does have a tax forgiveness program, which eliminates a percentage of state personal income tax liability based on a family's income, marital status, and number of dependents, and which is similar to a nonrefundable EITC.</p> <p>In the last year, legislators considered H.B. 1272 and S.B. 848, which would have created a refundable state EITC equal to 25% of the federal credit. Pennsylvanians would have been able to choose between the new credit or the current tax forgiveness program. The bills did not pass this session.</p>
Rhode Island	<p>Rhode Island initially implemented a nonrefundable state EITC in tax year 1986. The original credit was nonrefundable but made partially refundable in tax year 2003. Families could receive a nonrefundable credit equal to 25% of the federal EITC, and if the value of the credit exceeded their tax liability, could receive up to 5% of the federal EITC as a refund. In tax year 2014, legislators made the credit fully refundable but decreased the value of the credit to 10%. The value of the credit increased in subsequent years and, this year, the value increased from 15% of the federal EITC to 16% of the federal EITC because of a provision included in the state's Fiscal Year 2024 budget passed in 2023. Due to the increased generosity, the maximum credit a household with one child will receive in tax year 2024 is \$42.13 higher than in tax year 2023.</p> <p>In the last year, legislators introduced H.B. 7589, which would have created an option for a nonrefundable credit equal to 30% of the federal EITC. Workers would be able to choose between the new nonrefundable credit and the refundable credit that would still be equal to 16% of the federal EITC. The bill did not pass this session.</p>
South Carolina	<p>South Carolina initially implemented a state EITC in tax year 2018. The original credit was nonrefundable and worth 20.83% of the federal credit, though it was designed to be phased in over 6 years (in cumulative installments of 20.83%) until it reached 125% of the federal EITC in tax year 2023.</p> <p>In the last year, legislators did not introduce any bills to expand the state EITC.</p>
South Dakota	<p>South Dakota does not have a state EITC, and the state does not have an income tax, which is the typical mechanism used to finance and provide administrative structure for a state EITC.</p> <p>In the last year, legislators did not introduce any bills related to a state EITC.</p>
Tennessee	<p>Tennessee does not have a state EITC, and the state does not have an income tax, which is the typical mechanism used to finance and provide administrative structure for a state EITC.</p> <p>In the last year, legislators introduced companion bills H.B. 2942 and S.B. 1813, which would have created a refundable state EITC, called a Working Families' Tax Refund, effective tax year 2024. Families would be eligible if they received the federal EITC or if they did not have a social security number but would have been eligible otherwise for the federal EITC. The maximum credit would have ranged from \$300 to \$1,200 per family depending on the number of dependents. Neither bill passed this session.</p>
Texas	<p>Texas does not have a state EITC, and the state does not have an income tax, which is the typical mechanism used to finance and provide administrative structure for a state EITC.</p> <p>Texas did not hold a regular legislative session this year.</p>
Utah	<p>Utah initially implemented a state EITC in tax year 2022. The original credit was nonrefundable and equal to 15% of the federal EITC. Legislators increased the generosity of the nonrefundable credit to 20% effective tax year 2023.</p> <p>In the last year, legislators introduced H.B. 149, which would have made Utah's credit, which is nonrefundable, refundable. The bill did not pass this session.</p>

Vermont	<p>Vermont initially implemented a state EITC in tax year 1998. The original credit was refundable and equal to 23% of the federal EITC. Legislators have increased the generosity of the refundable credit several times until it reached its current value of 38% of the federal EITC in tax year 2022. Vermont has also expanded EITC eligibility to individuals with an individual taxpayer identification number.</p> <p>In the last year, legislators introduced H. 701, which would have increased the generosity of the state EITC to 55% of the federal credit for taxpayers with dependents and 100% of the federal credit for filers without dependents. The bill did not pass this session.</p>
Virginia	<p>Virginia initially implemented a state EITC in tax year 2006. The original credit was nonrefundable and equal to 20% of the federal EITC. In addition to this nonrefundable credit, legislators also implemented a refundable state EITC equal to 15% of the federal EITC in tax year 2022. Families can choose whichever option is more beneficial to them.</p> <p>In the last year, legislators introduced companion bills H.B. 621 and S.B. 181, which would have increased the value of the refundable state EITC to 20% of the federal EITC. The bills would have also expanded eligibility to individuals with an individual taxpayer identification number. The bills were continued to the 2025 legislative session.</p>
Washington	<p>Washington first passed legislation to create a state EITC, called the Working Families Tax Credit, in 2009, but the credit was not implemented until tax year 2022 when legislators funded the program. The credit is refundable and filers with one dependent who receive the maximum federal credit receive a state EITC of approximately 15% of the federal credit.</p> <p>Washington is the first state without an income tax to implement a refundable state EITC. Additionally, Washington is one of three states whose EITC value is not based on a percentage of the federal credit. Washington's credit is a tax rebate worth between \$50 and \$1,255 depending on the number of dependents. The maximum credit is \$315 for a worker without qualifying dependents, \$625 for one dependent, \$940 for two dependents, and \$1,255 for three dependents for tax year 2023 and the values are updated annually for inflation. The credit phases out relative to the federal EITC income thresholds. Washington has also expanded eligibility to individuals with an individual taxpayer identification number and, because of legislation passed in 2023, taxpayers who are married filing separately.</p> <p>In the last year, legislators filed several bills to expand the Working Families Tax Credit. Companion bills H.B. 1073 and S.B. 5249 would have expanded eligibility to younger workers ages 18 to 24 without dependents. Additionally, H.B. 1000 would have increased the maximum value of the credits for families with dependents to \$1200, \$1800, and \$2400 respectively, and increased the maximum qualifying income for the credit to double the maximum qualifying income for the federal credit. None of the bills passed this session.</p>
West Virginia	<p>West Virginia does not have a state EITC.</p> <p>In the last year, legislators introduced H.B. 4614, which would have established a nonrefundable state EITC equal to 38% of the federal EITC, as well as a state child tax credit and child and dependent care tax credit, effective tax year 2025. The bill did not pass this session.</p>

Wisconsin	<p>Wisconsin initially implemented a state EITC in tax year 1984. The original credit was nonrefundable and equal to 30% of the federal credit. The credit was eliminated between tax years 1986 and 1988 but reestablished as a refundable credit in tax year 1989 with varying generosity, between 5% and 75% of the federal EITC, depending on the number of dependents. Since tax year 2020, the value of the credit has been 4% of the federal EITC for families with one qualifying child, 11% for families with two qualifying children, and 34% for families with three or more qualifying children.</p> <p>In the last year, legislators considered companion bills A.B. 471 and S.B. 453, which would have increased the generosity of the state EITC to 16% for families with one qualifying child, 25% for families with two qualifying children, and kept the value for families with three qualifying children at 34% of the federal EITC. Legislators also considered companion bills A.B. 248 and S.B. 243, which would have expanded eligibility for the state EITC to victims of domestic abuse that file as married filing separately. None of these bills passed this session.</p>
Wyoming	<p>Wyoming does not have a state EITC, and the state does not have an income tax, which is the typical mechanism used to finance and provide administrative structure for a state EITC.</p> <p>Wyoming did not hold a regular legislative session this year.</p>