2025 Prenatal-to-3 State Policy Roadmap

Methods and Sources

Effective Policies

STATE EARNED INCOME TAX CREDIT

What is an earned income tax credit and why is it important?

All references for this section are provided in the Notes and Sources section at the bottom of each webpage. Additionally, search the [Prenatal-to-3 Policy Clearinghouse] for an ongoing inventory of rigorous evidence reviews, including more information on state earned income tax credits.

What impact does a state EITC have?

The following studies meet standards of strong causal evidence to demonstrate the impacts of state earned income tax credits for the health and wellbeing of young children and their families:

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

State statutes, state websites, and government documents released by state agencies were used as the sources to evaluate states' progress toward adopting and fully implementing a refundable state earned income tax credit. The sources for each individual state and the detailed methodology can be found below. The sources and detailed methodology used to assess a state's current EITC status, value, and eligibility can be found the next section (measures 1 and 2). All other sources used to assess states' progress can be found below.

We also performed an electronic search using Quorum State between August 15, 2024, and August 15, 2025, to assess legislative progress pertaining to state earned income tax credits. For states that were still in legislative session on August 15, 2025, we continued to track their legislative progress until September 30, 2025. The main search strategy used combinations of keywords for proposals related to adopting a state EITC, changing the value or refundability of an existing EITC, or changing eligibility of an EITC (State EITC, OR Earned Income Tax Credit, OR "earned income tax credit," OR earned income credit, OR Earned Income WITHIN 5 OF Tax Credit, OR Federal EITC, OR Low Income Tax Credit WITHIN 10 OF Low income tax credit, OR working family WITHIN 10 OF Low income tax credit). Research staff conducted searches, analyzed results for relevant state legislation, and summarized the progress states made towards adopting and fully implementing a state earned income tax credit.

This section also contains the sources for the information presented in the individual state Roadmaps, including historical information on when each state enacted a state EITC.

Sources:

State	Source
All States	1. National Conference of State Legislatures. (2024, November 12). *Earned Income Tax Credit Enactments*. Retrieved on September 8, 2025, from https://www.ncsl.org/human-services/eitc-enactments 2. Institute on Taxation and Economic Policy. (2019, May 19). *When Did Your State Enact its EITC?* Retrieved on September 8, 2025, from https://itep.org/when-did-your-state-enact-its-eitc/ 3. Komro, K. A., Dunlap, P., Sroczynski, N., Livingston, M. D., Kelly, M. A., Pepin, D., ... & Wagenaar, A. C. (2020). Anti-poverty policy and health: Attributes and diffusion of state earned income tax credits across US states from 1980 to 2020. *Plos one*, *15*(11), e0242514.
Alabama	(no additional sources)
Alaska	(no additional sources)
Arizona	1. H.B. 2685, 57th Leg., 1st Reg. Sess., (Ariz. 2025).
Arkansas	(no additional sources)
California	2. A.B. 398, 2024-2025 Leg., Reg. Sess., (Cal. 2025). 3. State of California Franchise Tax Board. (2022). *2021 California Earned Income tax Credit and Young Child Tax Credit Report*. Economic and Statistical Research Bureau, California Franchise Tax Board. Retrieved on September 8, 2025, from https://www.ftb.ca.gov/about-ftb/data-reports-plans/California-Earned-Income-Tax-Credit-and-Young-Child-Tax-credit-Report.pdf.
Colorado	1. H.B. 25-1335, 75th Leg., 1st Reg. Sess. (Colo. 2025).

State	Source
	2. Mook, B. (2018, September 17). *20th Anniversary Milestones: The Long and Winding Road for Colorado's EITC*. Colorado Center on Law and Policy. Retrieved on September 8, 2025, from https://copolicy.org/news/20th-anniversary-milestones-the-long-and-winding-road-for-colorados-eitc/
Connecticut	1. H.B. 5419, 2025 Leg., Reg. Sess., (Conn. 2025). 2. S.B. 322, 2025 Leg., Reg. Sess., (Conn. 2025).
Delaware	1. H.B. 99, 153rd Leg., Reg. Sess., (Del. 2025).
District of Columbia	1. Otabor, C. (2021, September 8). *Brief Overview of DC EITC*. Office of Revenue Analysis, District of Columbia. Retrieved on September 9, 2025, from https://ora-cfo.dc.gov/blog/brief-overview-dc-eitc
Florida	1. H.B. 1331, 2025 Leg., Reg. Sess., (Fla. 2025).
Georgia	1. H.B. 316, 2025-2026 Leg., Reg. Sess., (Ga. 2025). 2. S.B. 67, 2025-2026 Leg., Reg. Sess., (Ga. 2025). 3. H.B. 95, 2025-2026 Leg., Reg. Sess., (Ga. 2025).
Hawaii	1. S.B. 704, 33rd Leg., Reg. Sess., (Haw. 2025). 2. S.B. 1013, 33rd Leg., Reg. Sess., (Haw. 2025). 3. H.B. 179, 33rd Leg., Reg. Sess., (Haw. 2025). 4. H.B. 182, 33rd Leg., Reg. Sess., (Haw. 2025). 5. H.B. 183, 33rd Leg., Reg. Sess., (Haw. 2025). 6. Department of Taxation. (2023, December 22). *Earned Income Tax Credit Report, Tax Year 2022*. State of Hawaii. Retrieved on September 9, 2025, from https://www.capitol.hawaii.gov/reportstoleg/reportuploads/2022EarnedIncomeTaxCreditsReport_12-22-2023-0.pdf
Idaho	(no additional sources)
Illinois	(no additional sources)
Indiana	1. Indiana Community Action Poverty Institute. (2021, December). *Earned Income Tax Credit Policy Brief*. Retrieved on September 9, 2025, from https://institute.incap.org/assets/docs/Policy-Briefs/POLICY%20BRIEF_2021%20December_EITC%202.pdf
Iowa	1. H.F. 625, 91st Leg., Reg. Sess., (Iowa 2025). 2. Good, J. (2021, December). *Iowa's Earned Income Tax Credit, Tax Credit Program Evaluation Study*. Research and Policy Division, Iowa Department of Revenue. Retrieved on September 9, 2025, from https://revenue.iowa.gov/sites/default/files/2022-01/EITC%20Evaluation%20Study%202021.pdf
Kansas	(no additional sources)
Kentucky	(no additional sources)
Louisiana	1. H.B. 642, 2025 Leg., Reg. Sess., (La. 2025). 2. H.B. 133, 2025 Leg., Reg. Sess., (La. 2025). 3. S.B. 149, 2025 Leg., Reg. Sess., (La. 2025).
Maine	1. L.D. 1876, 132nd Leg., 1st Spec. Sess., (Me. 2025).
Maryland	1. S.B. 0668, 2025 Leg., Reg. Sess., (Md. 2025). 2. S.B. 0859, 2025 Leg., Reg. Sess., (Md. 2025). 3. H.B. 1014, 2025 Leg., Reg. Sess., (Md. 2025). 4. H.B. 0708, 2025 Leg., Reg. Sess., (Md. 2025). 5. Department of Legislative Services, Office of Policy Analysis (2015, September). *Evaluation of the Maryland Earned Income Tax Credit*. State of Maryland. Retrieved on September 9, 2025, from https://dls.maryland.gov/pubs/prod/TaxFiscalPlan/Evaluation-of-the-Maryland-Earned-Income-Tax-Credit.pdf
Massachusetts	1. H.D. 4622, 194th Leg., Reg. Sess., (Mass. 2025).

State	Source
	2. S. 1975, 194th Leg., Reg. Sess., (Mass. 2025). 3. S. 1957, 194th Leg., Reg. Sess., (Mass. 2025). 4. H. 3073, 194th Leg., Reg. Sess., (Mass. 2025).
Michigan	(no additional sources)
Minnesota	1. S.F. 2101, 94th Leg., Reg. Sess., (Minn. 2025). 2. S.F. 2103, 94th Leg., Reg. Sess., (Minn. 2025). 3. Manzi, N & Michael, J. (2016, December). *The Federal Earned Income Tax Credit and The Minnesota Working Family Credit*. Research Department, Minnesota House of Representatives. Retrieved on September 9, 2025, from https://www.house.mn.gov/hrd/pubs/feicwfc.pdf
Mississippi	1. H.B. 228, 2025 Leg., Reg. Sess., (Miss. 2025). 2. H.B. 721, 2025 Leg., Reg. Sess., (Miss. 2025). 3. S.B. 2085, 2025 Leg., Reg. Sess., (Miss. 2025). 4. H.B. 1106, 2025 Leg., Reg. Sess., (Miss. 2025).
Missouri	1. S.B. 13, 103rd Leg., 1st Reg. Sess., (Mo. 2025). 2. S.B. 163, 103rd Leg., 1st Reg. Sess., (Mo. 2025). 3. H.B. 1478, 103rd Leg., 1st Reg. Sess., (Mo. 2025). 4. H.B. 1479, 103rd Leg., 1st Reg. Sess., (Mo. 2025). 5. H.B. 1565, 103rd Leg., 1st Reg. Sess., (Mo. 2025). 6. H.B. 1553, 103rd Leg., 1st Reg. Sess., (Mo. 2025). 7. H.B. 1554, 103rd Leg., 1st Reg. Sess., (Mo. 2025). 8. H.B. 1571, 103rd Leg., 1st Reg. Sess., (Mo. 2025). 9. H.B. 798, 103rd Leg., 1st Reg. Sess., (Mo. 2025).
Montana	1. H.B. 337, 2025 Leg., Reg. Sess., (Mont. 2025). 2. S.B. 323, 2025 Leg., Reg. Sess., (Mont. 2025).
Nebraska	1. L.B. 710, 109th Leg., Reg. Sess., (Neb. 2025).
Nevada	(no additional sources)
New Hampshire	(no additional sources)
New Jersey	1. A. 5952, 2024-2025 Leg., Reg. Sess., (N.J. 2025).
New Mexico	1. H.B. 14, 57th Leg., Reg. Sess., (N.M. 2025).
New York	1. S. 6839, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 2. A. 6000, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 3. S. 2082, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 4. A. 4948, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 5. S. 4425, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 6. S. 4103, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 7. S. 3648, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 8. A. 2498, 2025-2026 Leg., Reg. Sess., (N.Y. 2025).
North Carolina	1. S. 440, 2025-2026 Leg., Reg. Sess., (N.C. 2025). 2. S. 326, 2025-2026 Leg., Reg. Sess., (N.C. 2025). 3. S. 304, 2025-2026 Leg., Reg. Sess., (N.C. 2025). 4. H. 339, 2025-2026 Leg., Reg. Sess., (N.C. 2025). 5. S. 211, 2025-2026 Leg., Reg. Sess., (N.C. 2025). 6. H. 181, 2025-2026 Leg., Reg. Sess., (N.C. 2025).

State	Source
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North Dakota	(no additional sources)
Ohio	(no additional sources)
Oklahoma	1. H.B. 2229, 60th Leg., Reg. Sess., (Okla. 2025).
Oregon	1. H.B. 2958, 83rd Leg., Reg. Sess., (Or. 2025). 2. H.B. 2091, 83rd Leg., Reg. Sess., (Or. 2025). 3. S.B. 121, 83rd Leg., Reg. Sess., (Or. 2025). 4. H.B. 2991, 83rd Leg., Reg. Sess., (Or. 2025). 5. H.B. 3691, 83rd Leg., Reg. Sess., (Or. 2025). 6. H.B. 3120, 83rd Leg., Reg. Sess., (Or. 2025).
Pennsylvania	1. H.B. 1610, 2025-2026 Leg., Reg. Sess., (Pa. 2025). 2. H.B. 820, 2025-2026 Leg., Reg. Sess., (Pa. 2025).
Rhode Island	1. H.B. 5760, 2025 Leg., Reg. Sess., (R.I. 2025). 2. S.B. 244, 2025 Leg., Reg. Sess., (R.I. 2025). 3. Williams, E., Waxman, S. & Legendre, J. (2020, March 9). *States Can Adopt or Expand Earned Income Tax Credits to Build a Stronger Future Economy*. Center on Budget and Policy Priorities. Retrieved on September 9, 2025, from https://www.cbpp.org/research/working-family-tax-credits/states-can-adopt-or-expand-earned-income-tax-credits-to-build-a
South Carolina	1. H. 3492, 126th Leg., Reg. Sess., (S.C. 2025).
South Dakota	(no additional sources)
Tennessee	(no additional sources)
Texas	(no additional sources)
Utah	1. S.B. 244, 2025 Leg., Reg. Sess., (Utah 2025).
Vermont	1. S. 51, 2025-2026 Leg., Reg. Sess., (Vt. 2025). 2. H. 483, 2025-2026 Leg., Reg. Sess., (Vt. 2025). 3. H. 135, 2025-2026 Leg., Reg. Sess., (Vt. 2025). 4. H. 90, 2025-2026 Leg., Reg. Sess., (Vt. 2025). 5. Titterson, P. (2023, January 18). Full Review: Vermont Earned Income Tax Credit. Vermont House Ways and Means Committee. Retrieved on September 9, 2025, from https://docs.legis.wisconsin.gov/misc/lfb/informational_papers/january_2021/0012_earned_income_tax_credit_informational_paper_12.pdfned Income Tax Credit
Virginia	1. H.B. 1600, 2025 Leg., Reg. Sess., (Va. 2025). 2. S.B. 810, 2025 Leg., Reg. Sess., (Va. 2025). 3. H.B. 1717, 2025 Leg., Reg. Sess., (Va. 2025). 4. S.B. 951, 2025 Leg., Reg. Sess., (Va. 2025). 5. S.B. 183, 2025 Leg., Reg. Sess., (Va. 2025). 6. H.B. 621, 2025 Leg., Reg. Sess., (Va. 2025).
Washington	1. S.B. 5768, 69th Leg., Reg. Sess., (Wash. 2025). 2. S.B. 5771, 69th Leg., Reg. Sess., (Wash. 2025). 3. H.B. 2025, 69th Leg., Reg. Sess., (Wash. 2025). 4. H.B. 1214, 69th Leg., Reg. Sess., (Wash. 2025). 5. H.B. 1224, 69th Leg., Reg. Sess., (Wash. 2025).

State	Source
West Virginia	(no additional sources)
Wisconsin	1. A.B. 20, 2025-2026 Leg., Reg. Sess., (Wis. 2025). 2. S.B. 20, 2025-2026 Leg., Reg. Sess., (Wis. 2025). 3. Spika, D. (2021, January). Earned Income Tax Credit. Wisconsin Legislative Fiscal Bureau. Retrieved on September 9, 2025, from https://docs.legis.wisconsin.gov/misc/lfb/informational_papers/january_2021/0012_earned_income_tax_credit_informational_paper_12.pdf
Wyoming	(no additional sources)

How does the state EITC vary across states?

Data were collected for three different measures to assess how states vary in their EITC policies. The datasets, calculations, and sources referenced for each state are listed below. This section also contains sources for information presented in the individual state Roadmaps.

Measures 1 & 2: Percentage of the Federal EITC, by EITC Status (measure 1) and Variation in Expanded Eligibility Among States with an EITC (measure 2)

Measure 1 Definition:
State EITC generosity as a percentage of federal EITC as well as the type of state EITC (one of five possible options, including: refundable EITC of at least 10% of the federal threshold, refundable EITC of less than 10% of the federal threshold, non-refundable EITC, no state EITC, or no state EITC and no state income tax).

Measure 2 Definition:
State actions to expand the eligibility of their EITC to populations that have not previously been able to claim this credit, including: tax filers under age 25 without dependents, tax filers with individual taxpayer identification numbers (rather than social security numbers), noncustodial parents, and other groups.

Measure 1 & 2 Notes:

1. Alaska, Florida, Nevada, South Dakota, Tennessee, Texas, Washington, and Wyoming have no personal income tax at all. New Hampshire does not have personal income tax on earned income, though there are taxes assessed on some dividends, interest, and other income from investments.
2. Four states (California, Connecticut, Minnesota, and Washington) have refundable earned income tax credits that are not solely based on a percentage of the federal credit. To compare the value of these states' credits to other states, we used the value of their state credit for a tax filer with one dependent whose income is $12,390 as a percentage of the federal credit at that same income level. The income level aligns with the lowest income necessary to receive the maximum federal credit.
3. California's credit is available to working families and individuals with wage or self-employment income of $30,000 or less a year, regardless of household size. The value of the credit is set each year by the legislature and the credits phase in and out at different income levels. The maximum state credit is equivalent to 85% of the

federal credit that household would receive. However, many filers receive a more modest credit. Filers with one dependent receiving the maximum federal credit receive a state credit of approximately 14%, which is the value reported on the Roadmap.

4. Connecticut's EITC cannot be claimed if an individual's investment income is more than $3,600.
5. Indiana's state EITC is more limited for some taxpayers than the federal credit as it does not increase in benefit for families that have three or more children and does not begin the credit phase-out at a higher income for married couples.
6. In tax year 2023, Minnesota revised the structure of their EITC and in doing so created a new child tax credit. Minnesota's revised state EITC, called the Working Family Credit, does not differ by the number of dependents. The credit is calculated as total projected state spending for the Working Family Credit divided by projected federal spending on the EITC in Minnesota as modeled by Minnesota's House Research Department; this average fluctuates from year to year. The maximum benefit a household may receive is $350, which is approximately 5-9% of the federal benefit a household would receive. Across all filers with 1 dependent receiving the state credit, the generosity is 8-12% of the federal credit.
7. The New York state EITC can be reduced for some taxpayers by the household credit. Additionally, taxpayers in New York City are eligible for an additional EITC, which is 5 percent of the federal EITC.
8. Washington does not have a state income tax but does provide a refundable "tax credit" to families who qualify for the federal EITC. The maximum credit is $625 for 1 dependent, $940 for 2 dependents, and $1255 for 3+ dependents, and phases out relative to the federal EITC income thresholds. For filers receiving the maximum state and federal credits, the state credit is equivalent to 15% of the federal EITC for filers with 1 dependent.
9. Oregon's credit is 12% for families with dependents under age 3; 9% for all other filers.
10. Wisconsin's state EITC for families with 1 dependent is 4% of the federal credit. For families with 2 and 3+ dependents, the state credit is 11% and 34% of the federal credit, respectively.
11. In states in which eligibility for the state EITC has been expanded to younger tax filers than the federal credit typically allows, the age ranges of allowed eligibility can vary. A number of states include 18-year-old individuals or have more limited age ranges, such as eligibility for 21 to 24-year-old individuals.

Sources:

State	Sources
All States	1. Tax Policy Center. (2024, August 1). *State EITC as Percentage of the Federal EITC*. Retrieved on September 10, 2025, from https://www.taxpolicycenter.org/statistics/state-eitc-percentage-federal-eitc 2. National Conference of State Legislatures. (November 12, 2024). *Earned Income Tax Credit Enactments*. Retrieved on September 10, 2025, from https://www.ncsl.org/human-services/eitc-enactments 3. National Conference of State Legislatures. (June 12, 2025). *Earned Income Tax Credit Overview*. Retrieved on September 10, 2025, from https://www.ncsl.org/human-services/earned-income-tax-credit-overview
Alabama	1. Ala. Code tit. 40 § 18-4. (1939, rev. 1940)
Alaska	1. Alaska Stat. § 43.20.013 (2019).
Arizona	1. Ariz. Rev. Stat. § 43-1071 et seq. (2020).
Arkansas	1. Ark. Code Ann. § 26-1 et seq. (2019).
California	1. Cal. Rev. & Tax Code § 17052.1 et. seq. (2020). 2. Cal. Rev. & Tax Code § 17052 et. seq. (2020).
Colorado	1. Colo. Rev. Stat. § 39-22-123.5 (2021).

State	Sources
Connecticut	1. Conn. Gen. Stat. § 12-704e (2021).
Delaware	1. Del. Code tit. 30, § 1117 (2006).
District of Columbia	1. D.C. Code Ann. § 47-1806.04 (2017). 2. District of Columbia Office of Tax and Revenue. (n.d.). *The District of Columbia Earned Income Tax Credit (EITC).* Retrieved on July 25, 2023 from https://otr.cfo.dc.gov/page/district-columbia-earned-income-tax-credit-eitc.
Florida	1. Fla. Stat. § 220 (2019). 2. Fla. Stat. § 254 (2020).
Georgia	1. Ga. Code Ann. § 48-7A (2010). 2. State of Georgia, (n.d.) *IT-51 individual income tax booklet*. State of Georgia Department of Revenue. Retrieved on September 15, 2022 from https://dor.georgia.gov/it-511-individual-income-tax-booklet
Hawaii	1. Haw. Code R. tit. 14 § 235-55.75 (2017). 2. H.B. 954, 32nd Leg., Reg. Sess., (Haw. 2023).
Idaho	1. Idaho Code § 63-3001 et seq. (2020).
Illinois	1. 35 Ill. Comp. Stat. 5/212. (2017).
Indiana	1. Ind. Code § 6-3.1-21. (2021).
Iowa	1. Iowa Code § 422.12B (2018).
Kansas	1. K.S.A. § 79-32.205 (2019).
Kentucky	1. Commonwealth of Kentucky, (n.d.) *Individual income tax.* Kentucky Department of Revenue. Retrieved on September 15, 2022 from https://revenue.ky.gov/Individual/Individual-Income-Tax/Pages/default.aspx 2. Ky. Rev. Stat. § 144.066 (2020).
Louisiana	1. La. Stat. Ann. §47:297.8 (2018).
Maine	1. Me. Stat. tit. 36 § 5219-S (2019). 2. Maine Revenue Services. (2020). *Maine Earned Income Credit (EIC)*. Maine Department of Administrative and Financial Services. Retrieved on July 25, 2023 from https://www.maine.gov/revenue/taxes/tax-relief-credits-programs/income-tax-credits/earned-income-credit.
Maryland	1. Md. Code Ann., Tax-Gen. § 10-704. (2021). 2. S.B. 0552, 445th Leg., Reg. Sess., (Md. 2023). 3. H.B. 0547, 445th Leg., Reg. Sess., (Md. 2023). 4. Department of Legislative Services, Maryland General Assembly. (2023). *Fiscal and Policy Note for the Family Prosperity Act of 2023 (H.B. 547).* Retrieved on July 25, 2023 from https://mgaleg.maryland.gov/2023RS/fnotes/bil_0007/hb0547.pdf.
Massachusetts	1. Mass. Gen. Laws ch. 62 § 6 (2018).
Michigan	1. Mich. Comp. Laws § 206.272 (2012).
Minnesota	1. Minn. Stat. § 290.0671. (21). 2. H.F. 1938, 93rd Leg., Reg. Sess., (Minn. 2023).
Mississippi	1. Miss. Code Ann. ch. 27 § 7-1 et seq. (2018).
Missouri	1. Mo. Rev. Stat. § 143.177 (2021).
Montana	1. Mont. Code Ann. § 15-30-2318 (2019).
Nebraska	1. Neb. Stat. § 77-2715.07 (2020).
Nevada	1. Nev. Rev. Stat. § 360.010 et seq. (2019).

State	Sources
New Hampshire	1. N.H. Rev. Stat. Ann. § 77. (2015).
New Jersey	1. N.J. Stat. Ann. § 54A:3A-17. (2018).
New Mexico	1. N.M. Stat. § 7-2-18.15 (2021).
New York	1. N.Y. Tax Law § 606 (2019).
North Carolina	1. N.C. Gen. Stat. § 105-130 et seq. (2020).
North Dakota	1. N.D. Cent. Code § 57-38 (2009).
Ohio	1. Ohio Rev. Code Ann. § 5747.05 (2020).
Oklahoma	1. Okla. Stat. tit. 68 § 2357.43. (2016). 2. H.B. 2962, 2022 Leg. Reg. Sess., (Okla. 2022).
Oregon	1. Or. Rev. Stat. § 315.266 (2019).
Pennsylvania	1. 72 Pa. Cons. Stat. § 9932-C. (2020). 2. Pennsylvania Department of Revenue, (2003, January 15). *Can you explain Pennsylvania tax forgiveness program?* Retrieved on September 15, 2022 from https://revenue-pa.custhelp.com/app/answers/detail/a_id/606/~/can-you-explain-pennsylvania-tax-forgiveness-program%3F
Rhode Island	1. R.I. Gen. Laws § 44-30-2.6 (2019).
South Carolina	1. S.C. Code Ann. § 12-6-3632 (2020).
South Dakota	1. S.D. Codified Laws. § 10-1 et seq. (2020).
Tennessee	1. Tenn. Code Ann. § 35-6-505 (2020).
Texas	1. Tex. Tax Code, tit. 2A (2019).
Utah	1. Utah Code § 59-10 (2020). 2. H.B. 54, 2023 Leg., Reg. Sess., (Utah. 2023).
Vermont	1. Vt. Stat. Ann. tit. 32 §151:002 (2018). 2. H. 471, 2023-2024 Leg., Reg. Sess., (Vt. 2023).
Virginia	1. Va. Stat., § 58.1-339.8 (2018).
Washington	1. Wash. Rev. Stat. § 82.08.0206 (2021).
West Virginia	1. W. Va. Code § 11-21-22 (2017).
Wisconsin	1. Wis. Stat. § 71.07 (9e)(aj) (2019).
Wyoming	1. Wyo. Stat. § 39-7-101 (repealed 1998).

Measure 3: Increase in state EITC between tax years 2024 and 2025

Definition: The increase in additional dollars a family with 1 dependent receiving the maximum federal benefit receives for tax year 2025 compared to tax year 2024.

Notes:

1. The increased state EITC credit amount was only reported in states that enacted a new state EITC or increased their credit's generosity from tax year 2024 to tax year 2025.
2. To ensure that the change was reflective of only state legislative changes and not due to changes in the federal EITC parameters, which are indexed to inflation, the calculation of the state credit was made based off the max credit for a family with 1 dependent in tax year 2025 ($4,328).

3. In states where the credit is nonrefundable, the amount reported does not equate to additional dollars in the tax filer's pocket but is an additional decrease in the tax filer's state income tax liability.

Sources: No additional sources. See measure 1 above for state EITC values for tax year 2025 and see our 2024 Prenatal-to-3 State Policy Roadmap Methods and Sources for state EITC values for tax year 2023.

How are states implementing other tax credits, such as the child tax credit?

State statutes, state websites, and government documents released by state agencies were used as the sources to evaluate states' progress toward adopting and fully implementing a refundable state earned income tax credit. The sources for each individual state and the detailed methodology can be found below.

We also performed an electronic search using Quorum State between August 15, 2024, and August 15, 2025, to assess legislative progress pertaining to state child tax credits. For states that were still in legislative session on August 15, 2025, we continued to track their legislative progress until September 30, 2025. The main search strategy used combinations of keywords for proposals related to adopting a state CTC, changing the value or refundability of an existing CTC, or changing eligibility of an CTC. Research staff conducted searches, analyzed results for relevant state legislation, and summarized the progress states made towards adopting and fully implementing a state child tax credit.

Sources:

State	Sources
Arizona	1. Ariz. Rev. Stat. § 43-1073.01 (2019).
Arkansas	1. H.B. 1015, 95th Leg., Reg. Sess., (Ark. 2025).
California	2. Cal. Rev. & Tax. Code § 17052.1 (2023).
Colorado	1. Colo. Rev. Stat. § 39-22-129 (2023). 2. Taxation Division, Colorado Department of Revenue. (2024). Colorado Child Tax Credit (CTC). Retrieved on September 10, 2025, from https://tax.colorado.gov/colorado-child-tax-credit 3. H.B. 25-1335, 75th Leg., Reg. Sess., (Colo. 2025).
Connecticut	1. S.B. 740, 2025 Leg., Reg. Sess., (Conn. 2025). 2. H.B. 5986, 2025 Leg., Reg. Sess., (Conn. 2025). 3. S.B. 119, 2025 Leg., Reg. Sess., (Conn. 2025).
District of Columbia	1. B25-0784, 25th Council, (D.C. 2024). 2. B26-0265, 26th Council, (D.C. 2025). 3. D.C. Code § 47-1806.17 (2025). 4. D.C. Act 26-149, 26th Council, (D.C. 2025).
Georgia	1. H.B. 136, 2025-2026 Leg., Reg. Sess., (Ga. 2025). 2. Ga. Act No. 182 (2025). 3. S.B. 89, 2025-2026 Leg., Reg. Sess., (Ga. 2025). 4. H.B. 98, 2025-2026 Leg., Reg. Sess., (Ga. 2025).
Hawaii	1. S.B. 1053, 33rd Leg., Reg. Sess., (Haw. 2025). 2. H.B. 694, 33rd Leg., Reg. Sess., (Haw. 2025).
Idaho	1. ID Code § 63-3029L (2023). 2. S. 1057, 68th Leg., Reg. Sess., (Idaho 2025).

State	Sources
	3. Moran, A. (2023, July). Idaho Tax Credits for Families. Idaho Center for Fiscal Policy. Retrieved on September 10, 2025, from https://idahofiscal.org/wp-content/uploads/2023/08/Idaho-Tax-Credits-for-Families-1.pdf
Indiana	1. S.B. 497, 125th Leg., Reg. Sess., (Ind. 2025). 2. S.B. 455, 125th Leg., Reg. Sess., (Ind. 2025).
Kansas	1. S.B. 179, 2025-2026 Leg., Reg. Sess., (Kan. 2025). 2. H.B. 2232, 2025-2026 Leg., Reg. Sess., (Kan. 2025). 3. H.B. 2210, 2025-2026 Leg., Reg. Sess., (Kan. 2025).
Kentucky	1. S.B. 47, 2025 Leg., Reg. Sess., (Ky. 2025).
Louisiana	1. H.B. 337, 2025 Leg., Reg. Sess., (La. 2025).
Maine	1. Me. Stat. tit. 36 § 5219-SS (2022). 2. L.D. 210, 132nd Leg., 1st Spec. Sess., (Me. 2025). 3. L.D. 1294, 132nd Leg., 1st Spec. Sess., (Me. 2025).
Maryland	1. Md. Code, Tax-Gen. § 10-751 (2023). 2. S.B. 0414, 2025 Reg., Sess., (Md. 2025).
Massachusetts	1. S. 1975, 194th Leg., Reg. Sess., (Mass. 2025). 2. S. 1957, 194th Leg., Reg. Sess., (Mass. 2025). 3. H. 3073, 194th Leg., Reg. Sess., (Mass. 2025). 4. Massachusetts Department of Revenue. (2025, March 20). Massachusetts Child and Family Tax Credit. Retrieved on September 11, 2025, from https://www.mass.gov/info-details/massachusetts-child-and-family-tax-credit
Minnesota	1. S.F. 6, 94th Leg., 1st Spec. Sess., (Minn. 2025). 2. S.F. 2673, 94th Leg., Reg. Sess., (Minn. 2025). 3. S.F. 2508, 94th Leg., Reg. Sess., (Minn. 2025). 4. H.F. 2339, 94th Leg., Reg. Sess., (Minn. 2025). 5. S.F. 2101, 94th Leg., Reg. Sess., (Minn. 2025). 6. S.F. 2103, 94th Leg., Reg. Sess., (Minn. 2025). 7. Minn. Stat. § 290.0661 (2023). 8. Children's Cabinet, State of Minnesota. (n.d.). One Minnesota Budget, Minnesota Child Tax Credit. Retrieved on September 11, 2025, from https://mn.gov/mmb-stat/childrens-cabinet/child-tax-credit-summary.pdf
Mississippi	1. H.B. 720, 2025 Leg., Reg. Sess., (Miss. 2025). 2. H.B. 1679, 2025 Leg., Reg. Sess., (Miss. 2025).
Missouri	1. H.B. 2, 103rd Leg., 1st Spec. Sess., (Mo. 2025). 2. H.B. 813, 103rd Leg., Reg. Sess., (Mo. 2025).
Montana	1. H.B. 220, 2025 Leg., Reg. Sess., (Mont. 2025). 2. S.B. 321, 2025 Leg., Reg. Sess., (Mont. 2025). 3. H.B. 537, 2025 Leg., Reg. Sess., (Mont. 2025). 4. H.B. 942, 2025 Leg., Reg. Sess., (Mont. 2025).
Nebraska	1. L.B. 157, 109th Leg., Reg. Sess., (Neb. 2025).
New Hampshire	1. H.B. 322, 2025 Leg., Reg. Sess., (N.H. 2025).
New Jersey	1. N.J. Stat. § 54A:4-17.1 (2024). 2. New Jersey Department of Treasury. (2025, April 21). Child Tax Credit. Retrieved on September 11, 2025, from https://www.nj.gov/treasury/taxation/individuals/childtaxcredit.shtml

State	Sources
New Mexico	1. S.B. 294, 2025 Leg., Reg. Sess., (N.M. 2025). 2. N.M. Stat. § 7-2-18.34 (2023).
New York	1. A. 3009C, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 2. S. 3009C, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 3. A. 8176, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 4. S. 6838, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 5. S. 2238A, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 6. A. 5549, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 7. S. 2082, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 8. S. 4487, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 9. A. 4106, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 10. A. 4038, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 11. A. 2492, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 12. A. 1972, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 13. S. 367, 2025-2026 Leg., Reg. Sess., (N.Y. 2025). 14. N.Y. Tax Law § 606(c-1) (2025). 15. Department of Taxation and Finance. (2024, August 5). Empire State child credit. New York State. Retrieved on September 16, 2024, from https://www.tax.ny.gov/pit/credits/empire_state_child_credit.htm
North Carolina	1. H. 628, 2025-2026 Leg., Reg. Sess., (N.C. 2025). 2. S. 708, 2025-2026 Leg., Reg. Sess., (N.C. 2025). 3. S. 440, 2025-2026 Leg., Reg. Sess., (N.C. 2025).
Ohio	1. H.B. 140, 136th Leg., Reg. Sess., (Ohio 2025).
Oklahoma	1. S.B. 223, 60th Leg., Reg. Sess., (Okla. 2025). 2. H.B. 1659, 60th Leg., Reg. Sess., (Okla. 2025). 3. OK Statutes §68-2357 (2022).
Oregon	1. S.B. 695, 83rd Leg., Reg. Sess., (Or. 2025). 2. S.B. 694, 83rd Leg., Reg. Sess., (Or. 2025). 3. Or. Admin. R. 150-315-0181 (2024). 4. Oregon Department of Revenue. (n.d.). Tax Benefits for Families. Retrieved on September 11, 2025, from https://www.oregon.gov/dor/programs/individuals/Pages/credits.aspx.
Rhode Island	1. S.B. 447, 2025 Leg., Reg. Sess., (R.I. 2025). 2. H.B. 6072, 2025 Leg., Reg. Sess., (R.I. 2025).
Utah	1. H.B. 106, 2025 Leg., Reg. Sess., (Utah 2025). 2. H.B. 316, 2025 Leg., Reg. Sess., (Utah 2025). 3. Utah Code § 59-10-1047 (2024).
Vermont	1. S. 51, 2025-2026 Leg., Reg. Sess., (Vt. 2025). 2. H. 483, 2025-2026 Leg., Reg. Sess., (Vt. 2025). 3. 32 V.S.A. § 5830f (2023). 4. Vermont Department of Taxes. (n.d.) Tax Credits and Adjustments for Individuals. Retrieved on September 11, 2025, from https://tax.vermont.gov/individuals/personal-income-tax/tax-credits
Virginia	1. H.B. 2180, 2025 Leg., Reg. Sess., (Va. 2025). 2. H.B. 2728, 2025 Leg., Reg. Sess., (Va. 2025). 3. S.B. 1378, 2025 Leg., Reg. Sess., (Va. 2025).

State	Sources
	4. S.B. 789, 2025 Leg., Reg. Sess., (Va. 2025). 5. H.B. 969, 2025 Leg., Reg. Sess., (Va. 2025).
West Virginia	1. H.B. 2913, 87th Leg., Reg. Sess., (W.Va. 2025). 2. S.B. 217, 87th Leg., Reg. Sess., (W.Va. 2025). 3. S.B. 221, 87th Leg., Reg. Sess., (W.Va. 2025).
Wyoming	1. H.B. 0104, 68th Leg., Reg. Sess., (Wyo. 2025).