Prenatal-to-3 State Policy Roadmap 2026

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	Alabama does not have a state CTC. In the last year, legislators did not introduce any bills related to a state CTC.
Alaska	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. In the last year, legislators did not introduce any bills related to a state CTC.
Arizona	Arizona initially implemented a state CTC in tax year 2019. The credit is nonrefundable and was originally worth up to $100 per child under age 17. In the last year, enacted budget bill H.B. 4168, which increased the maximum value of the state CTC from $100 to $125 per child, effective tax year 2026.
Arkansas	Arkansas does not have a state CTC. In the last year, legislators did not introduce any bills related to a CTC.
California	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 was worth up to $1,189 in tax year 2025. California has also expanded eligibility to taxpayers with an individual taxpayer identification number (ITIN). In the last year, legislators introduced A.B. 1690, which would gradually expand age eligibility for the state CTC to children aged 6 to 17. Eligibility would increase by 1 year of age each year until it reaches all children under the age of 18 in 2038. As of September 2026, the bill had not passed.

Colorado	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. Colorado has also expanded eligibility for the CTC to taxpayers with an individual taxpayer identification number (ITIN). In addition to the state CTC, Colorado enacted the refundable Family Affordability Tax Credit (FATC), which became available in tax year 2024. The FATC was worth up to $3,273 per child in tax year 2025. The availability and value of the credit depends on state revenue projections for each tax year. Based on decreased revenue projections, the FATC will be unavailable for tax year 2026. In the last year, legislators enacted H.B. 1223 to create an additional tax credit for families called the Family Affordability Credit (FAC), effective tax year 2027. Families may claim this credit in addition to the state CTC and FATC. The credit mirrors age eligibility and income eligibility of the FATC but will not rely on a revenue trigger to activate the credit each year as the FATC does. The credit will be funded through changes to sales tax expenditures included in the bill, and the credit value will be determined by the legislative council each year based on the revenue increases from these changes. Alongside H.B. 1223, as part of a bill package, legislators also introduced H.B. 1221 and H.B. 1222. These two bills included revenue raisers for the credit, but since they did not pass, the value of the credit will be lower than originally anticipated.
Connecticut	Connecticut does not have a state CTC. In the last year, legislators introduced S.B. 6 and H.B. 5134, which would have created a refundable state CTC worth up to $600 per child, limited to three dependents per household. Legislators also introduced S.B. 103, which would have created a refundable state CTC, initially worth up to $150 per child and incrementally increasing to up to $600 per child over the next 3 years. Additionally, legislators introduced S.B. 76, which would have created a state CTC worth up to $500 per child or eligible dependent. These bills did not pass this session.
Delaware	Delaware does not have a state CTC. In the last year, legislators did not introduce any bills related to a state CTC.
District of Columbia	The District of Columbia does not have a state CTC. In 2024, councilmembers enacted legislation to implement a state CTC beginning in tax year 2025. The credit was refundable and worth $420 per child under age 6. In 2025, the enacted budget repealed the state CTC before it went into effect. In December 2025, councilmembers enacted B26-0457 and B26-0458, which created a refundable state CTC of up to $1,000 per child under age 18, beginning in tax year 2026. Congress then enacted a resolution to repeal the legislation, so the credit will no longer go into effect. Since the repeal, councilmembers have not introduced any bills related to a state CTC.
Florida	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. In the last year, legislators did not introduce any bills related to a state CTC.

Georgia	Georgia newly implemented a state CTC in tax year 2026 due to legislation enacted in 2025. The credit is nonrefundable and worth $250 per child under the age of 6. Georgia is one of two states that provide the same credit value to all eligible families regardless of income. In the last year, legislators introduced S.B. 520, which would have increased the value of the state CTC from $250 to $1,250 per child and made the credit fully refundable. This bill did not pass this session.
Hawaii	Hawaii does not have a state CTC. In the last year, legislators did not introduce any bills related to a state CTC.
Idaho	Idaho initially implemented a state CTC in tax year 2018. The credit was nonrefundable and worth $205 per child. Because the enacting legislation established the credit for tax years 2018 through 2025, the state CTC has expired and is no longer in effect in tax year 2026. In the last year, legislators introduced H. 782 and S. 1450, which would have repealed the expiration of the state CTC. These bills did not pass this session.
Illinois	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. The credit increased in value to 40% of the state EITC in tax year 2025. Illinois has also expanded eligibility to taxpayers with an individual taxpayer identification number (ITIN). In the last year, legislators introduced S.B. 3788, which would create an additional refundable tax credit, called the Child Care Tax Credit, equal to 25% of the federal CTC. Legislators also introduced S.B. 3567, which would eliminate the phase-in of the state CTC. Families would be able to receive the maximum value of the credit with their first dollar of earnings, which would increase the credit value for families earning less than the federal EITC threshold. For families with earnings at or above the threshold, the credit would remain at 40% of the state EITC received. As of September 2026, these bills had not passed.
Indiana	Indiana does not have a state CTC. In the last year, legislators introduced H.B. 1378, which would have created a refundable state CTC worth up to $300 per child under the age of 17. This bill did not pass this session.
Iowa	Iowa does not have a state CTC. In the last year, legislators did not introduce any bills related to a state CTC.
Kansas	Kansas does not have a state CTC. In the last year, legislators did not introduce any bills related to a state CTC.
Kentucky	Kentucky does not have a state CTC. In the last year, legislators introduced S.B. 81, which would have created a refundable state CTC worth up to $1,000 per child under the age of 6. This bill did not pass this session.
Louisiana	Louisiana does not have a state CTC. In the last year, legislators did not introduce any bills related to a state CTC.

Maine	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. The following year, the credit value was doubled for children under 6. The credit is adjusted annually for inflation and was worth up to $610 per child under 6 and $305 per child ages 6 to 16 in tax year 2025. Families filing with an individual taxpayer identification number (ITIN) were previously eligible for the state CTC, as eligibility for the credit mirrors that of the federal CTC. However, the enactment of the federal One Big Beautiful Bill Act (OBBBA or H.R. 1) in 2025 eliminated ITIN filer eligibility for the federal credit and therefore eliminated ITIN filer eligibility for the state CTC as well. In the last year, legislators enacted supplemental budget bill L.D. 2212, which made a technical change to eligibility for the credit. In previous statute, eligibility for the state CTC was set to mirror eligibility for the federal personal exemption beginning in tax year 2026. The enactment of the federal OBBBA permanently eliminated the federal personal exemption, so L.D. 2212 repealed this change. Eligibility for the credit remains aligned with the federal CTC.
Maryland	Maryland initially implemented a state CTC in tax year 2021. The original credit was refundable and worth $500 per child 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. In 2025, legislators expanded income eligibility for the state CTC by adding a phase-out. Beginning in tax year 2025, families with earnings between $15,000 and $24,000 are eligible for a portion of the state CTC. Maryland has also expanded eligibility to taxpayers with an individual taxpayer identification number (ITIN). In the last year, legislators did not introduce any bills related to a state CTC.
Massachusetts	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 is one of two states that provide the same credit value to all eligible families regardless of income. Massachusetts has also expanded eligibility to taxpayers with an individual taxpayer identification number (ITIN). In the last year, legislators introduced H. 5594, which would increase the value of the state CTC from $440 to $600 per child and adjust the credit value annually for inflation. The bill would also allow for advanced payments of the credit and allow the Department of Revenue to issue a taxpayer identification number to individuals who would otherwise be eligible for the state CTC but for the fact that they do not have an ITIN or Social Security number. As of September 2026, this bill had not passed.
Michigan	Michigan does not have a state CTC. In the last year, legislators did not introduce any bills related to a state CTC.
Minnesota	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. Beginning this year, the value of the credit is annually adjusted to account for inflation. In tax year 2026, the credit is worth up to $1,800 per child. Minnesota has also expanded eligibility to taxpayers with an individual taxpayer identification number (ITIN). In the last year, legislators introduced H.F. 3954, H.F. 3955, and H.F. 4621, which would have increased the base value of the state CTC from $1,750 to $2,000 per child and delayed inflationary adjustments until 2027. These bills did not pass this session.

Mississippi	Mississippi does not have a state CTC. In the last year, legislators introduced H.B. 202, which would have created a nonrefundable state CTC equal to $1,200 per child under the age of 17. Legislators also introduced H.B. 591, which would have created a nonrefundable state CTC equal to $200 per child under the age of 17, limited to five dependents per household. These bills did not pass this session.
Missouri	Missouri does not have a state CTC. In the last year, legislators introduced S.B. 1091, which would have created a refundable state CTC equal to $7,200 per child under the age of 7 and $3,600 per child between the ages of 7 and 17, limited to six dependents per household. The credit would have been eligible to be received in advanced monthly payments. This bill did not pass this session.
Montana	Montana does not have a state CTC. Montana did not hold a regular legislative session this year.
Nebraska	Nebraska does not have a state CTC. In the last year, legislators did not introduce any bills related to a state CTC.
Nevada	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. Nevada did not hold a regular legislative session this year.
New Hampshire	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. In the last year, legislators did not introduce any bills related to a state CTC.
New Jersey	New Jersey initially implemented a state CTC in tax year 2022. The credit is refundable and was originally 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). In the last year, legislators enacted S. 4531 as part of the Fiscal Year 2027 budget agreement, which temporarily increased the value of the state CTC. For tax years 2026 through 2028, families will be eligible to receive a maximum credit of $1,250 per child. Legislators also introduced A. 4129, which would double the maximum credit value from $1,000 to $2,000 per child, expand age eligibility to children ages 6 to 17, and expand income eligibility. Additionally, legislators introduced A. 3401, A. 5141, S. 248, and S. 4449, which would expand age eligibility to children ages 6 to 11. Legislators also introduced A. 3817, which would increase the maximum credit value from $1,000 to $2,600 per child, expand age eligibility to children ages 6 to 11, and expand income eligibility. Legislators also introduced S. 4212, which would double the maximum credit value from $1,000 to $2,000 per child, expand age eligibility to children ages 6 to 11, and cap the total amount of the credits for families with more than one child at $2,500. Finally, legislators also introduced A. 3652, which would create an additional refundable state CTC worth up to $582 per child under the age of 6 and $187 per child between the ages of 6 and 24. The credit would only be available to families under 250% of the federal poverty level, including ITIN filers. As of September 2026, these bills had not passed.

New Mexico	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 value of the credit was increased to up to $600 per child beginning in tax year 2023 with annual updates to account for inflation. In tax year 2025, the credit was worth up to $637 per child. New Mexico also extended eligibility to taxpayers with an individual taxpayer identification number (ITIN). In the last year, legislators introduced H.B. 106, which would have created a refundable CTC worth $1,000 per month, but eligibility would have been limited to families with children under age 6 who are cared for at home, and not enrolled in any child care or pre-kindergarten program. This bill did not pass this session.
New York	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 16. In tax year 2023, eligibility for the credit was expanded to include children under the age of 4. In 2025, legislators temporarily increased the value 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 16 are eligible for a $500 credit (increased from $330 in tax year 2025). New York has also expanded eligibility to taxpayers with an individual taxpayer identification number (ITIN). In the last year, legislators introduced A. 10126 and S. 9077, which would gradually increase the value of the state CTC and expand age eligibility until it reaches $1,500 per child under 18 by 2030. The legislation would also allow for advanced payments of the credit. As of September 2026, these bills had not passed.
North Carolina	North Carolina previously implemented a state CTC but replaced it with a deduction in tax year 2018. In the last year, legislators introduced H. 1066, which would have created a refundable state CTC worth up to $250 per child. This bill did not pass this session.
North Dakota	North Dakota does not have a state CTC. North Dakota did not hold a regular legislative session this year.
Ohio	Ohio does not have a state CTC. In the last year, legislators did not introduce any legislation related to a state CTC.
Oklahoma	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, whichever is greater for the taxpayer. In the last year, legislators introduced S.B. 1388, which would have separated the current nonrefundable credit into two refundable credits: a state child and dependent care tax credit (CDCTC) and a state CTC. Families would be able to claim a refundable state CDCTC worth 20% of the federal CDCTC, in addition to a refundable state CTC worth up to $500 per child under 19. Legislators also introduced S.B. 1409, which would have extended eligibility for the state CTC to parents who experience a stillbirth in the tax year. Finally, legislators also introduced S.B. 2059, which would have created an additional nonrefundable CTC worth up to $1,000 per child under the age of 18. The bill would have limited eligibility to households with a married mother and father to a biological child. These bills did not pass this session.
Oregon	Oregon initially implemented a state CTC in tax year 2023. The credit is refundable and was originally worth up to $1,000 per child under age 6. The credit is adjusted annually for inflation and was worth up to $1,050 per child in tax year 2025. Oregon has also expanded eligibility to taxpayers with an individual taxpayer identification number (ITIN). In the last year, legislators did not introduce any bills to expand the state CTC.

Pennsylvania	Pennsylvania does not have a state CTC. In the last year, legislators did not introduce any bills related to a state CTC.
Rhode Island	Rhode Island will implement a refundable state CTC in tax year 2027 due to legislation enacted this session. In the last year, legislators enacted budget bill H. 7127 to create a state CTC. The credit, which will be available beginning in tax year 2027, will be refundable and worth up to $330 per child aged 18 and under. Legislators also introduced S.B. 2823, which would have also created a refundable state CTC equal to $330 per child aged 18 and under. This bill passed the Senate. Additionally, legislators introduced H.B. 8338, which would have created a refundable state CTC worth up to $650 per child aged 18 and under. The credit would have replaced the state's existing dependent exemption. These bills did not pass this session.
South Carolina	South Carolina does not have a state CTC. In the last year, legislators introduced H.B. 5477, which would have created a state CTC of up to $400 per child. The credit would have been partially refundable, with 50% to 75% of the excess credit able to have been refunded to families, depending on income. This bill did not pass this session.
South Dakota	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. In the last year, legislators did not introduce any bills related to a state CTC.
Tennessee	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. In the last year, legislators did not introduce any bills related to a state CTC.
Texas	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. Texas did not hold a regular legislative session this year.
Utah	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. In tax year 2025, child age eligibility for the credit was expanded to children under the age of 6. In the last year, legislators enacted H.B. 290, which expands income eligibility for the state CTC. The bill increases the phase-out thresholds from $43,000 to $49,000 for single and head of household filers, and from $54,000 to $61,000 for joint filers, beginning in tax year 2026. Legislators also introduced H.B. 210, which would have gradually reduced the income phase-out threshold for single and head of household filers to equal half of the threshold for joint filers by 2030. This bill did not pass this session.
Vermont	Vermont initially implemented a state CTC in tax year 2022. The credit is refundable and worth up to $1,000 per child. Beginning in tax year 2025, child age eligibility for the credit was expanded to children under age 7. 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). In the last year, legislators introduced H. 759, which would have repealed the state CTC. This bill did not pass this session.

Virginia	Virginia does not have a state CTC. In the last year, legislators introduced H.B. 979 and H.B. 1074, which would have created a one-time refundable state CTC worth $400 per child under age 6 for tax years 2026 to 2030. Legislators also introduced H.B. 1004, which would have created a one-time refundable state CTC worth $300 per child under age 13 for tax years 2026 to 2030. Legislators also introduced S.B. 268, which would have created a refundable state CTC worth 100% of the federal credit for tax years 2027 to 2031. To have been eligible for the credit, families must have been under 300% of the federal poverty level. Finally, legislators also introduced S.B. 236, which would have created a refundable newborn tax credit worth $2,000 per newborn. To have been eligible for the credit, filers must have been married. The bill would have also created a refundable stillbirth tax credit worth $2,000 for individuals, married or unmarried, who experience a stillbirth in the tax year. Both credits would have been available in tax years 2026 to 2030. These bills did not pass this session.
Washington	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. In the last year, legislators did not introduce any bills related to a state CTC.
West Virginia	West Virginia does not have a state CTC. In the last year, legislators introduced H.B. 5084, which would have created a refundable state CTC equal to $1,000 per child under the age of 17. This bill did not pass this session.
Wisconsin	Wisconsin does not have a state CTC. In the last year, legislators enacted A.B. 373, which creates a nonrefundable tax credit equal to $2,000 for individuals who experience a stillbirth, beginning in tax year 2026.
Wyoming	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. In the last year, legislators did not introduce any bills related to a state CTC.