VANDERBILT UNIVERSITY
Peabody College of Education and Human Development | 230 Appleton Place, Nashville, TN 37203

2026 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:

A. Lim, Y. (2009). Can 'refundable' state earned income tax credits explain child poverty in the American states? *Journal of Children and Poverty*, *15*(1), 39–53. https://doi.org/10.1080/10796120802685415

B. Strully, K. W., Rehkopf, D. H., & Xuan, Z. (2010). Effects of prenatal poverty on infant health: State earned income tax credits and birth weight. *American Sociological Review*, *75*(4), 534–562. https://doi.org/10.1177%2F0003122410374086

C. Michelmore, K. & Pilkauskas, N. (2020). Tots and teens: How does child's age influence maternal labor supply and child care response to the earned income tax credit? The University of Chicago Press. (Accepted for *Journal of Labor Economics*). https://doi.org/10.1086/711383

D. Jones, L. E. & Michelmore, K. (2018). The impact of the earned income tax credit on household finances. *Journal of Policy Analysis and Management*, *37*(3), 521–545. https://doi.org/10.1002/pam.22062

E. Pilkauskas, N. & Michelmore, K. (2019). The effect of the earned income tax credit on housing and living arrangements. *Demography*, *56*(4), 1303–1326. https://doi.org/10.1007/s13524-019-00791-5

F. Kenkel, D. S., Schmeiser, M. D., & Urban, C. (2014). Is smoking inferior? Evidence from variation in the earned income tax credit. *The Journal of Human Resources, 49*(4), 1094-1120. https://doi.org/10.3368/jhr.49.4.1094

G. Schmeiser, M. D. (2009). Expanding wallets and waistlines: The impact of family income on the BMI of women and men eligible for the earned income tax credit. *Health Economics*, *18*(11), 1277–1294. https://doi.org/10.1002/hec.1430

H. Muennig, P. A., Mohit, B., Wu, J., Jia, H., & Rosen, Z. (2016). Cost effectiveness of the earned income tax credit as a health policy investment. *American Journal of Preventive Medicine*, 51(6), 874–881. https://doi.org/10.1016/j.amepre.2016.07.001

I. Gangopadhyaya, A., Blavin, F., Gates, J., & Braga, B. (2020). *Credit where it's due: investigating pathways from earned income tax credit expansion to maternal mental health*. *Health Economics, 29*, 975-991. https://doi.org/10.1002/hec.4034

J. Markowitz, S., Komro, K. A., Livingston, M. D., Lenhart, O., & Wagenaar, A. C. (2017). Effects of state-level earned income tax credit laws in the US on maternal health behaviors and infant health outcomes. *Social Science & Medicine*, 194, 67–75. https://doi.org/10.1016/j.socscimed.2017.10.016

K. Baughman, R. A. & Duchovny, N. (2016). State earned income tax credits and the production of child health: Insurance coverage, utilization, and health status. *National Tax Journal*, *69*(1), 103–132. http://dx.doi.org/10.17310/ntj.2016.1.04

L. Braga, B., Blavin, F., & Gangopadhyaya, A. (2020). The long-term effects of childhood exposure to the earned income tax credit on health outcomes. *Journal of Public Economics*, 190, 1-15. https://doi.org/10.1016/j.jpubeco.2020.104249

M. Biehl, A. M. & Hill, B. (2018). Foster care and the earned income tax credit. *Review of Economics of the Household*, *16*(3), 661–680. https://doi.org/10.1007/s11150-017-9381-1

N. Paxson, C. & Waldfogel, J. (2003). Welfare reforms, family resources, and child maltreatment. *Journal of Policy Analysis and Management*, *22*(1), 85–113. https://doi.org/10.1002/pam.10097

O. Klevens, J., Schmidt, B., Luo, F., Xu, L., Ports, K. A., & Lee, R. D. (2017). Effect of the earned income tax credit on hospital admissions for pediatric abusive head trauma, 1995-2013. *Public Health Reports*, *132*(4), 505–511. https://doi.org/10.1177/0033354917710905

P. Hardy, B. L., Muhammad, D., Casey, M. D., & Samudra, R. (2018). *EITC expansions, earnings growth, and inequality: Evidence from Washington, DC.* University of Kentucky Center for Poverty Research. Discussion Paper Series (1936-9379). https://cpr.uky.edu/research/inequality/eitc-expansions-earnings-growth-and-inequality-evidence-washington-dc

Q. Wicks-Lim, J., & Arno, P. S. (2017). Improving population health by reducing poverty: New York's earned income tax credit. *SSM - Population Health*, *3*, 373–381. https://doi.org/10.1016/j.ssmph.2017.03.006

R. Rostad, W., Ports, K., Tang, S., & Klevens, J. (2020). Reducing the number of children entering foster care: Effects of state earned income tax credits. *Child Maltreatment,* 1–5. https://journals.sagepub.com/doi/full/10.1177/1077559519900922

S. Neumark, D. & Shirley, P. (2020). The long-run effects of the earned income tax credit on women's labor market outcomes. *Labor Economics, 66*. https://doi.org/10.1016/j.labeco.2020.101878

T. Collin, D., Shields-Zeeman, L., Batra, A., Vable, A., Rehkopf, D., Machen, L., & Hamad, R. (2020). Short-term effects of the earned income tax credit on mental health and health behaviors. *Preventive Medicine*, *139*, 1-7. https://doi.org/10.1016/j.ypmed.2020.106223

U. Wilson, R. (2020). The EITC and employment transitions: Labor force attachment and annual exit. *National Tax Journal, 73*(1), 11–46. https://doi.org/10.17310/ntj.2020.1.01

V. Hill, B. & Gurley-Calvez, T. (2019). Earned income tax credits and infant health: A local EITC investigation. *National Tax Journal*, *72*(3), 617–646. http://dx.doi.org/10.17310/ntj.2019.3.06

W. Schmeiser, M. (2012). Expanding New York State's earned income tax credit programme: The effect on work, income and poverty. *Applied Economics, 44*, 2035–2050. https://www.tandfonline.com/doi/abs/10.1080/00036846.2011.558478

X. Cancian, M. & Levinson, A. (2006). Labor supply effects of the earned income tax credit: Evidence from Wisconsin's supplemental benefit for families with three children. *National Tax Journal, 59*(4), 781–800. https://www.jstor.org/stable/41790358?seq=1#metadata_info_tab_contents

Y. Kleven, H. (2019). *The EITC and the extensive margin: A reappraisal* (No. w26405). National Bureau of Economic Research. https://www.nber.org/papers/w26405.pdf

Z. Bastian, J. & Jones, M. (2021). Do EITC expansions pay for themselves? Effects on tax revenue and government transfers. *Journal of Public Economics, 196*, 1-21. https://doi.org/10.1016/j.jpubeco.2020.104355

AA. Lenhart, O. (2019). The effects of state-level earned income tax credits on suicides. *Health Economics, 28*, 1476–1482. https://doi.org/10.1002/hec.3948

BB. Michelmore, K. & Lopoo, L. (2019). *The effects of EITC exposure in childhood on marriage and early childbearing.* Maxwell School of Citizenship and Public Affairs, Center for Policy Research, Working Paper Series (215). https://ideas.repec.org/p/max/cprwps/215.html

CC. Wagenaar, A., Livingston, M., Markowitz, S., & Komro, K. (2019). Effects of changes in earned income tax credit: Time-series analyses of Washington, DC. *SSM Population Health, 7*, 1–4. https://doi.org/10.1016/j.ssmph.2019.100356

DD. Stokan, E. (2019). An estimate of the local economic impact of state-level earned income tax credits. *Economic Development Quarterly, 33*(3), 170–186. https://doi.org/10.1177%2F0891242419858412

EE. Dow, W., Godøy, A., Lowenstein, C., & Reich, M. (2020). Can labor market policies reduce deaths of despair? *Journal of Health Economics, 74,* 1-19. https://doi.org/10.1016/j.jhealeco.2020.102372

FF. Song, Z. (2019). Long-term health effect of earned income tax credit. *SSRN Electronic Journal*. https://doi.org/10.2139/ssrn.3487069

GG. Neumark, D. & Wascher, W. (2011). Does a higher minimum wage enhance the effectiveness of the earned income tax credit? *Industrial and Labor Relations Review, 64*(4), 712–746. https://doi.org/10.1177%2F001979391106400405

HH. Bastian, J. & Michelmore, K. (2018). The long-term impact of the earned income tax credit on children's education and employment outcomes. *Journal of Labor Economics*, *36*(4), 1127-1163. http://doi.org/10.1086/697477

II. Komro, K. A., Markowitz, S., Livingston, M. D., & Wagenaar, A. C. (2019). Effects of state-level earned income tax credit laws on birth outcomes by race and ethnicity. *Health Equity*, *3*(1), 61–67. https://doi.org/10.1089/heq.2018.0061

JJ. Hamad, R. & Rehkopf, D. H. (2016). Poverty and child development: A longitudinal study of the impact of the earned Income tax credit. *American Journal of Epidemiology*, 183(9), 775–784. https://doi.org/10.1093/aje/kwv317

KK. Pac, J., Garfinkel, I., Kaushal, N., Nam, J., Nolan, L., Waldfogel, J., & Wimer, C. (2020). Reducing poverty among children: Evidence from state policy simulations. *Children & Youth Services Review, 115*, 1-12. https://doi.org/10.1016/j.childyouth.2020.105030

LL. Schanzenbach, D. W. & Strain, M. (2020). *Employment effects of the earned income tax credit: Taking the long view.* (No. w28041). National Bureau of Economic Research. https://www.nber.org/papers/w28041

MM. Bastian, J. & Lochner, L. The Earned Income Tax Credit and Maternal Time Use: More Time Working and Less Time with Kids? Journal of Labor Economics, 40(3), 573–611. https://doi.org/10.1086/717729

NN. Morgan, E., Hill, H., Mooney, S., Rivara, F., & Rowhani-Rahbar, A. (2020). State earned income tax credits and general health indicators: A quasi-experimental national study 1993-2016. *Health Services Research, 55*(2), 863-872. http://doi.org/10.1111/1475-6773.13307

OO. Moe, C., Adhia, A., Mooney, S., Hill, H., Rivara, F., Rowhani-Rahbar, A. (2020). State earned income tax credit policies and intimate partner homicide in the USA, 1990-2016. *Injury Prevention, 26*, 562-565. http://doi.org/10.1136/injuryprev-2020-043675

PP. Jones, L. & Michelmore, K. (2019). Timing is money: Does lump-sum payment of the earned income tax credit affect savings and debt? *Economic Inquiry, 57*(3), 1659-1674. http://doi.org/10.1111/ecin.12788

QQ. Collin, D., Shields-Zeeman, L., Batra, A., White, J., Tong, M., & Hamad, R. (2021). The effects of state earned income tax credits on mental health and health behaviors: A quasi-experimental study. *Social Science & Medicine*, 276, 1-7. https://doi.org/10.1016/j.socscimed.2020.113274

RR. Morgan, E., DeCou, C., Hill, H., Mooney, S., Rivara, F., Rowhani-Rahbar, A. (2020). State earned income tax credits and suicidal behavior: A repeated cross-sectional study. *Preventive Medicine, 145*. https://doi.org/10.1016/j.ypmed.2020.106403

SS. Spencer, R., Livingston, M., Woods-Jaeger, B., Rentmeester, S., Sroczynski, N., & Komro, K. (2020). The impact of temporary assistance for needy families, minimum wage, and earned income tax credit on women's well-being and intimate partner violence victimization. *Social Science & Medicine, 266*, 1-9. https://doi.org/10.1016/j.socscimed.2020.113355

TT. Kovski, N., Hill, H., Mooney, S., Rivara, F., Morgan, E., Rowhani-Rahbar, A. (2021). Association of state-level earned income tax credits with rates of reported child maltreatment, 2004-2017. *Child Maltreatment.* http://doi.org/10.1177/1077559520987302

UU. Muennig, P., Vail, D., & Hakes, J. (2020). Can antipoverty programmes save lives? Quasi-experimental evidence from the Earned Income Tax Credit in the USA. *BMJ Open, 10,* e037051. http://doi.org/10.1136/bmjopen-2020-037051

VV. Shirley, P. (2020). First-time mothers and the labor market effects of the earned income tax credit. *IZA Journal of Labor Policy, 10*(7), 1-53. https://doi.org/10.2478/izajolp-2020-0007

WW. Neumark, D. & Williams, K. (2020). Do state earned income tax credits increase participation in the federal EITC? *Public Finance Review*, 48*(5),* 579-626*.* https://doi.org/10.1177%2F1091142120945336

XX. Batra, A. & Hamad, R. (2021). Short-term effects of the earned income tax credit on children's physical and mental health. *Annals of Epidemiology*, 58, 15-21. https://doi.org/10.1016/j.annepidem.2021.02.008

YY. Hamad, R. & Rehkopf, D. (2015). Poverty, pregnancy, and birth outcomes: A study of the earned income tax credit. *Pediatric and Perinatal Epidemiology, 29*(5), 444-452. https://dx.doi.org/10.1111%2Fppe.12211

ZZ. National Academies of Sciences, Engineering, and Medicine. (2019). *A roadmap to reducing child poverty.* Washington, DC: The National Academies Press. https://doi.org/10.17226/25246

AAA. Bollinger, C., Gonzalez, L., & Ziliak, J. P. (2009). Welfare reform and the level and composition of income. In J. P. Ziliak (Ed.), *Welfare Reform and Its Long-Term Consequences for America's Poor* (pp. 59–103). https://doi.org/10.1017/CBO9780511605383.004

BBB. Michelmore, K. & Lopoo, L. (2021). Exposure to the Earned Income Tax Credit in Early Childhood and Family Wealth. *The Russell Sage Foundation Journal of the Social Sciences 7 (3) 196-215.* http://doi.org/10.7758/RSF.2021.7.3.09

CCC. Qian, H. & Wehby, G. (2021). The Effects of Refundable and Nonrefundable State Earned Income Tax Credit Programs on Health of Mothers of Two or More Children. *Women's Health Issues Vol 31, Issue 5: 448-454.* https://doi.org/10.1016/j.whi.2021.04.004

DDD. Morgan, E., Hill, H., Mooney, S., Rivara, F., & Rowhani-Rahbar, A. (2022). State earned Income tax credits and depression and alcohol misuse among women with children. *Preventative Medicine Reports Vol 26.* https://doi.org/10.1016/j.pmedr.2022.101695

EEE. Qian, H. & Wehby, G. (2023). Revisiting the Effects of State Earned Income Tax Credits on Infant Health: a Quasi-Experimental Study Using Contiguous Border Counties Approach*. BMC Public Health. 23, 2422.* https://doi.org/10.1186/s12889-023-17166-6

FFF. Piña, G., Moore, K., Mihalec-Adkins, B., Darling, K., Abdi, F., & Liehr, A. (2024). State Policy Levers for Reducing Early. *Child Maltreatment*. https://doi.org/10.1177/10775595241267

GGG. Winkler, M. R., Clohan, R., Komro, K. A., Livingston, M. D., & Markowitz, S. (2025). State Earned Income Tax Credit and Food Security: Results Among Economically At-Risk Households With Children. American Journal of Preventive Medicine, 69(1), Article 107637. https://doi.org/10.1016/j.amepre.2025.04.007

HHH. Qian, H., & Wehby, G. L. (2025). Effects of refundable state earned income tax credits on access to medical and dental services of low-income mothers. SSM - Population Health, 30, Article 101787. https://doi.org/10.1016/j.ssmph.2025.101787

III. Stanley, B. J., & Conway, K. S. (2025). Minimum Wages, the Earned Income Tax Credit, and Mental Health Around Pregnancy. Health Economics. https://doi.org/10.1002/hec.70071

JJJ. Hong, Y. S. (2026). Do Larger Earned Income Tax Credit and Supplemental Nutrition Assistance Program Benefits Create Complementary Effects on Child Development? Population Research and Policy Review, 45(1), Article 5. https://doi.org/10.1007/s11113-025-09985-9

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, 2025, and August 15, 2026, to assess legislative progress pertaining to state earned income tax credits. For states that were still in legislative session on August 15, 2026, we continued to track their legislative progress until September 30, 2026. 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)

State	Source
Alaska	(no additional sources)
Arizona	(no additional sources)
Arkansas	(no additional sources)
California	1. S.R. 75, 2025-2026 Leg., Reg. Sess., (Cal. 2026).
Colorado	1. H.B. 1240, 75th Leg., 2026 Reg. Sess., (Colo. 2026). 2. Colorado Legislative Council Staff. (2025, December). *Economic & revenue forecast*. Retrieved on March 23, 2026, from https://content.leg.colorado.gov/sites/default/files/Dec2025Forecast.pdf.
Connecticut	1. S.B. 69, 2026 Leg., Reg. Sess., (Conn. 2026).
Delaware	(no additional sources)
District of Columbia	1. B26-0450, 25th Council, (D.C. 2025). 2. B26-0457, 25th Council, (D.C. 2025). 3. H.J. Res. 142, Pub. L. No. 119-78, 140 Stat. 747 (2026). 4. Schwalb, B. (2026, February 24). *OPINION OF THE ATTORNEY GENERAL: Impact of House Joint Resolution 142 on the District's Tax Laws*. Retrieved on August 21, 2026, from https://oag.dc.gov/sites/default/files/2026-02/AG-Opinion-Decoupling-Retroactivity-and-Validity-.pdf. 5. Lee, G. (2026, March 4). *Revenues from Decoupling Legislation*. Retrieved on August 21, 2026, from https://www.taxnotes.com/research/federal/other-documents/other-tax-correspondence/d.c-tax-decoupling-remains-effect-2025-officials-say/7v146.
Florida	1. S.B. 780. 2026 Leg., Reg. Sess., (Fla. 2026). 2. H.B. 687, 2026 Leg., Reg. Sess., (Fla. 2026).
Georgia	1. S.B. 520, 2025-2026 Leg., Reg. Sess., (Ga. 2026).
Hawaii	1. S.B. 3125, 33rd Leg., Reg. Sess., (Haw. 2026). 2. H.B. 2306, 33rd Leg., Reg. Sess., (Haw. 2026). 3. H.B. 2174, 33rd Leg., Reg. Sess., (Haw. 2026).
Idaho	(no additional sources)
Illinois	1. H.B. 4680, 104th Leg., Reg. Sess., (Ill. 2026).
Indiana	(no additional sources)
Iowa	1. H.F. 2342, 91st Leg., Reg. Sess., (Iowa 2026).
Kansas	1. H.B. 2620, 2025-2026 Leg., Reg. Sess., (Kan. 2026).
Kentucky	(no additional sources)
Louisiana	(no additional sources)
Maine	(no additional sources)
Maryland	1. H.B. 735, 2026 Leg., Reg. Sess., (Md. 2026). 2. S.B. 519, 2026 Leg., Reg. Sess., (Md. 2026). 3. S.B. 377, 2026 Leg., Reg. Sess., (Md. 2026). 4. H.B. 542, 2026 Leg., Reg. Sess., (Md. 2026).
Massachusetts	1. H. 5594, 194th Leg., Reg. Sess., (Mass. 2026).
Michigan	(no additional sources)
Minnesota	1. Minnesota Department of Revenue, Tax Research Division (2025, December 1). *Tax Year 2026 Inflation-Adjusted Amounts In Minnesota Statutes.* Retrieved on August 26, 2026, from https://www.revenue.state.mn.us/sites/default/files/2025-12/inflation-adjusted-amounts-2026.pdf.
Mississippi	1. H.B. 112, 2026 Leg., Reg. Sess., (Miss. 2026). 2. H.B. 510, 2026 Leg., Reg. Sess., (Miss. 2026). 3. H.B. 592, 2026 Leg., Reg. Sess., (Miss. 2026).

State	Source
	4. S.B. 2860, 2026 Leg., Reg. Sess., (Miss. 2026).
Missouri	1. S.B. 1188, 103rd Leg., 2nd Reg. Sess., (Mo. 2026). 2. S.B. 1203, 103rd Leg., 2nd Reg. Sess., (Mo. 2026). 3. H.B. 2575, 103rd Leg., 2nd Reg. Sess., (Mo. 2026). 4. H.B. 2616, 103rd Leg., 2nd Reg. Sess., (Mo. 2026). 5. H.B. 2754, 103rd Leg., 2nd Reg. Sess., (Mo. 2026).
Montana	(no additional sources)
Nebraska	1. L.B. 1189, 109th Leg., 2nd Sess., (Neb. 2026).
Nevada	(no additional sources)
New Hampshire	(no additional sources)
New Jersey	1. A. 4806, 222nd Leg., 2026-2027 Reg. Sess., (N.J. 2026). 2. S. 3797, 222nd Leg., 2026-2027 Reg. Sess., (N.J. 2026). 3. S. 3808, 222nd Leg., 2026-2027 Reg. Sess., (N.J. 2026). 4. S. 243, 222nd Leg., 2026-2027 Reg. Sess., (N.J. 2026). 5. S. 2577, 222nd Leg., 2026-2027 Reg. Sess., (N.J. 2026). 6. S. 2198, 222nd Leg., 2026-2027 Reg. Sess., (N.J. 2026). 7. A. 2243, 222nd Leg., 2026-2027 Reg. Sess., (N.J. 2026). 8. A. 4890, 222nd Leg., 2026-2027 Reg. Sess., (N.J. 2026). 9. A. 4891, 222nd Leg., 2026-2027 Reg. Sess., (N.J. 2026). 10. S. 4211, 222nd Leg., 2026-2027 Reg. Sess., (N.J. 2026).
New Mexico	1. H.B. 264, 57th Leg., 2nd Sess., (N.M. 2026). 2. H.B. 296, 57th Leg., 2nd Sess., (N.M. 2026).
New York	1. S. 9874, 2025-2026 Leg., Reg. Sess., (N.Y. 2026). 2. A. 10143, 2025-2026 Leg., Reg. Sess., (N.Y. 2026). 3. S. 8750, 2025-2026 Leg., Reg. Sess., (N.Y. 2026).
North Carolina	1. H. 1082, 2025-2026 Leg., Reg. Sess., (N.C. 2026). 2. S. 924, 2025-2026 Leg., Reg. Sess., (N.C. 2026). 3. H. 1077, 2025-2026 Leg., Reg. Sess., (N.C. 2026). 4. S. 882, 2025-2026 Leg., Reg. Sess., (N.C. 2026).
North Dakota	(no additional sources)
Ohio	1. H.B. 903, 136th Leg., Reg. Sess., (Ohio 2026).
Oklahoma	(no additional sources)
Oregon	1. S.B. 1507, 83rd Leg., Reg. Sess., (Or. 2026). 2. S.B. 1510, 83rd Leg., Reg. Sess., (Or. 2026).
Pennsylvania	1. H.B. 416, 2025-2026 Leg., Reg. Sess., (Pa. 2025).
Rhode Island	1. H.B. 7594, 2026 Leg., Reg. Sess., (R.I. 2026). 2. S.B. 2364, 2026 Leg., Reg. Sess., (R.I. 2026).
South Carolina	1. H.B. 4216, 126th Leg., Reg. Sess., (S.C. 2025). 2. S.B. 825, 126th Leg., Reg. Sess., (S.C. 2026).
South Dakota	(no additional sources)
Tennessee	(no additional sources)
Texas	(no additional sources)
Utah	1. H.B. 210, 2026 Leg., Reg. Sess., (Utah 2026).

State	Source
Vermont	1. H. 554, 2025-2026 Leg., Reg. Sess., (Vt. 2026). 2. H. 759, 2025-2026 Leg., Reg. Sess., (Vt. 2026).
Virginia	1. H.B. 372, 2026 Leg., Reg. Sess., (Va. 2026). 2. H.B 1074, 2026 Leg., Reg. Sess., (Va. 2026). 3. S.B. 676, 2026 Leg., Reg. Sess., (Va. 2026). 4. S.B. 7, 2026 Leg., Reg. Sess., (Va. 2026). 5. H.B. 30, 2026 Leg., Reg. Sess., (Va. 2026). 6. H.B. 1600, 2026 Leg., Reg. Sess., (Va. 2026).
Washington	1. S.B. 6346, 69th Leg., Reg. Sess., (Wash. 2026). 2. H.B. 2738, 69th Leg., Reg. Sess., (Wash. 2026). 3. H.B. 2724, 69th Leg., Reg. Sess., (Wash. 2026). 4. Yeung, T. & Reynolds, L. (2026, March 17). *The Millionaires Tax significantly expands the Working Families Tax Credit.* Washington State Budget & Policy Center. Retrieved on April 9, 2026, from https://budgetandpolicy.org/schmudget/the-millionaires-tax-significantly-expands-the-working-families-tax-credit/.
West Virginia	(no additional sources)
Wisconsin	1. S.B. 1015, 2025-2026 Leg., Reg. Sess., (Wis. 2026). 2. A.B. 1030, 2025-2026 Leg., Reg. Sess., (Wis. 2026).
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 value 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 or aged 65+ 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 $13,020 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 in tax year 2026.
3. California's credit is available to working families and individuals with wage or self-employment income of $32,900 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 earning the lowest income necessary to receive 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. 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 $388. Filers with one dependent receiving the maximum federal credit receive a state credit of approximately 9% of the federal credit, which is the value reported on the Roadmap.
6. 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.
7. 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 was $660 for 1 dependent, $995 for 2 dependents, and $1,330 for 3+ dependents in tax year 2025, 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.
8. Oregon's credit is 17% for families with dependents under age 3, and 12% for all other filers.
9. 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.
10. 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). 3. State of California Franchise Tax Board. (2025). *2025 Instructions for Form FTB 3514 California Earned Income Tax Credit Booklet*. Retrieved on August 26, 2026, from https://www.ftb.ca.gov/forms/2025/2025-3514-booklet.html#credit-table.
Colorado	1. Colo. Rev. Stat. § 39-22-123.5 (2021). 2. H.B. 24-1134, 74th Leg., 2nd Regular Sess., (Colo. 2024).
Connecticut	1. Conn. Gen. Stat. § 12-704e (2025). 2. Connecticut State Department of Revenue Services. (n.d.). *CT Earned Income Tax Credit*. Retrieved on August 26, 2026, from https://portal.ct.gov/drs/ct---eitc/ct-eitc-information/ct-earned-income-tax-credit.
Delaware	1. Del. Code tit. 30, § 1117 (2006).
District of Columbia	1. D.C. Code Ann. § 47-1806.04 (2017).
Florida	1. Fla. Stat. § 220 (2019). 2. Fla. Stat. § 254 (2020).
Georgia	1. Ga. Code Ann. § 48-7A (2010).
Hawaii	1. Haw. Code R. tit. 14 § 235-55.75 (2017). 2. H.B. 954, 32nd Leg., Reg. Sess., (Haw. 2023). 3. Suganuma, G. S. (August 21, 2023). *Department of Taxation Announcement No. 2023-04: Tax Law Changes from the 2023 Regular Legislative Session*. State of Hawaii Department of Taxation. Retrieved on September 8, 2026, from https://files.hawaii.gov/tax/news/announce/ann23-04.pdf.
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. 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 August 26, 2026 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).

State	Sources
	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. Williams, Sean. (May 2026). *Minnesota's Child Credit and Working Family Credit*. Minnesota House Research Department. Retrieved on August 27, 2026, from https://www.house.mn.gov/hrd/pubs/ss/sschldwfc.pdf. 3. 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).
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. Commonwealth of Pennsylvania. (n.d.). *Personal Income Tax Guide: Tax Forgiveness*. Retrieved on August 26, 2026, from https://www.pa.gov/agencies/revenue/forms-and-publications/pa-personal-income-tax-guide/tax-forgiveness.
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).

State	Sources
	2. Washington State Department of Revenue (2026, January 1). *Working Families Tax Credit application window opens Feb. 1. Washington State*. Retrieved August 26, 2026, from https://dor.wa.gov/about/news-releases/2026/working-families-tax-credit-application-window-opens-feb-1.
West Virginia	1. W. Va. Code § 11-21-22 (2017).
Wisconsin	1. Wis. Stat. § 71.07 (9e)(aj) (2019). 2. 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	1. Wyo. Stat. § 39-7-101 (repealed 1998).

Measure 3: Increase in state EITC between tax years 2025 and 2026

Definition: The increase in additional dollars a family with 1 dependent receiving the maximum federal benefit receives for tax year 2026 compared to tax year 2025.

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 2025 to tax year 2026.
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 2026 ($4,427).
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 2026 and see our 2025 Prenatal-to-3 State Policy Roadmap Methods and Sources for state EITC values for tax year 2025.

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, 2025, and August 15, 2026, to assess legislative progress pertaining to state child tax credits. For states that were still in legislative session on August 15, 2026, we continued to track their legislative progress until September 30, 2026. 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
Alabama	(no additional sources)
Alaska	(no additional sources)
Arizona	1. Ariz. Rev. Stat. § 43-1073.01 (2019). 2. H.B. 4168, 57th Leg., 2nd Reg. Sess., (Ariz. 2026).
Arkansas	(no additional sources)
California	1. Cal. Rev. & Tax. Code § 17052.1 (2023). 2. A.B. 1690, 2025-2026 Leg., Reg. Sess., (Cal. 2026).
Colorado	1. Colo. Rev. Stat. § 39-22-129 (2023). 2. H.B. 1221, 75th Leg., 2nd Regular Sess., (Colo. 2026). 3. H.B. 1222, 75th Leg., 2nd Regular Sess., (Colo. 2026). 4. H.B. 1223, 75th Leg., 2nd Regular Sess., (Colo. 2026). 5. Taxation Division, Colorado Department of Revenue. (n.d.). *Colorado Child Tax Credit (CTC).* Retrieved on August 27, 2026, from https://tax.colorado.gov/colorado-child-tax-credit. 6. Colorado Legislative Council Staff. (2025, December). *Economic & revenue forecast*. Retrieved on March 23, 2026, from https://content.leg.colorado.gov/sites/default/files/Dec2025Forecast.pdf.
Connecticut	1. S.B. 6, 2026 Leg., Reg. Sess., (Conn. 2026). 2. S.B. 103, 2026 Leg., Reg. Sess., (Conn. 2026). 3. H.B. 5134, 2026 Leg., Reg. Sess., (Conn. 2026). 4. S.B. 76, 2026 Leg., Reg. Sess., (Conn. 2026).
Delaware	(no additional sources)
District of Columbia	1. B26-0450, 25th Council, (D.C. 2025). 2. B26-0457, 25th Council, (D.C. 2025). 3. H.J. Res. 142, Pub. L. No. 119-78, 140 Stat. 747 (2026). 4. B25-0784, 25th Council, (D.C. 2024). 5. B26-0265, 26th Council, (D.C. 2025). 6. D.C. Code § 47-1806.17 (2025). 7. D.C. Act 26-149, 26th Council, (D.C. 2025). 8. Schwalb, B. (2026, February 24). *OPINION OF THE ATTORNEY GENERAL: Impact of House Joint Resolution 142 on the District's Tax Laws*. Retrieved on August 21, 2026, from https://oag.dc.gov/sites/default/files/2026-02/AG-Opinion-Decoupling-Retroactivity-and-Validity-.pdf. 9. Lee, G. (2026, March 4). *Revenues from Decoupling Legislation*. Retrieved on August 21, 2026, from https://www.taxnotes.com/research/federal/other-documents/other-tax-correspondence/d.c-tax-decoupling-remains-effect-2025-officials-say/7v146.
Florida	(no additional sources)
Georgia	1. Ga. Code Ann. §48-7-29.27 (2025). 2. S.B. 520, 2025-2026 Leg., Reg. Sess., (Ga. 2026).
Hawaii	(no additional sources)

State	Sources
Idaho	1. ID Code § 63-3029L (2023). 2. S. 1450, 68th Leg., 2nd Reg. Sess., (Idaho 2026). 3. H. 782, 68th Leg., 2nd Reg. Sess., (Idaho 2026).
Illinois	1. 35 Ill. Comp. Stat. 5/243. (2017). 2. S.B. 3567, 104th Leg., Reg. Sess., (Ill. 2026). 3. S.B. 3788, 104th Leg., Reg. Sess., (Ill. 2026).
Indiana	1. H.B. 1378, 125th Leg., Reg. Sess., (Ind. 2026).
Iowa	(no additional sources)
Kansas	(no additional sources)
Kentucky	1. S.B. 81, 2026 Leg., Reg. Sess., (Ky. 2026).
Louisiana	(no additional sources)
Maine	1. Me. Stat. tit. 36 § 5219-SS (2022). 2. L.D. 2212, 132nd Leg., 2nd Reg. Sess., (Me. 2026).
Maryland	1. Md. Code, Tax-Gen. § 10-751 (2023). 2. H.B. 363, 2026 Leg., Reg. Sess., (Md. 2026). 3. S.B. 468, 2026 Leg., Reg. Sess., (Md. 2026).
Massachusetts	1. Mass. Gen. Laws ch. 62, § 6 (2019). 2. H. 5594, 194th Leg., Reg. Sess., (Mass. 2026). 3. Massachusetts Department of Revenue. (2026, March 11). *Massachusetts Child and Family Tax Credit.* Retrieved on August 27, 2026, from https://www.mass.gov/info-details/massachusetts-child-and-family-tax-credit.
Michigan	(no additional sources)
Minnesota	1. Minn. Stat. § 290.0661 (2023). 2. H.F. 4621, 94th Leg., Reg. Sess., (Minn. 2026). 3. H.F. 3955, 94th Leg., Reg. Sess., (Minn. 2026). 4. H.F. 2954, 94th Leg., Reg. Sess., (Minn. 2026). 5. Williams, Sean. (May 2026). *Minnesota's Child Credit and Working Family Credit.* Minnesota House Research Department. Retrieved on August 27, 2026, from https://www.house.mn.gov/hrd/pubs/ss/sschldwfc.pdf. 6. Minnesota Department of Revenue, Tax Research Division (2025, December 1). *Tax Year 2026 Inflation-Adjusted Amounts In Minnesota Statutes*. Retrieved on August 26, 2026, from https://www.revenue.state.mn.us/sites/default/files/2025-12/inflation-adjusted-amounts-2026.pdf.
Mississippi	1. H.B. 202, 2026 Leg., Reg. Sess., (Miss. 2026). 2. H.B. 591, 2026 Leg., Reg. Sess., (Miss. 2026).
Missouri	1. S.B. 1091, 103rd Leg., 2nd Reg. Sess., (Mo. 2026).
Montana	(no additional sources)
Nebraska	(no additional sources)
Nevada	(no additional sources)
New Hampshire	(no additional sources)
New Jersey	1. N.J. Stat. § 54A:4-17.1 (2024).

State	Sources
	2. A. 4129, 222nd Leg., Reg. Sess., (N.J. 2026). 3. S. 248, 222nd Leg., Reg. Sess., (N.J. 2026). 4. A. 3401, 222nd Leg., Reg. Sess., (N.J. 2026). 5. A. 3652, 222nd Leg., Reg. Sess., (N.J. 2026). 6. A. 3817, 222nd Leg., Reg. Sess., (N.J. 2026). 7. A. 3007, 222nd Leg., Reg. Sess., (N.J. 2026). 8. S. 4212, 222nd Leg., Reg. Sess., (N.J. 2026). 9. A. 5141, 222nd Leg., Reg. Sess., (N.J. 2026). 10. S. 4449, 222nd Leg., Reg. Sess., (N.J. 2026). 11. A. 5329, 222nd Leg., Reg. Sess., (N.J. 2026). 12. S. 4531, 222nd Leg., Reg. Sess., (N.J. 2026). 13. New Jersey Department of Treasury. (2026, July 15). Child Tax Credit. Retrieved on August 27, 2026, from https://www.nj.gov/treasury/taxation/individuals/childtaxcredit.shtml.
New Mexico	1. N.M. Stat. § 7-2-18.34 (2023). 2. H.B. 106, 2026 Leg., Reg. Sess., (N.M. 2026)
New York	1. N.Y. Tax Law § 606(c-1) (2025). 2. S. 9077, 2025-2026 Leg., Reg. Sess., (N.Y. 2026). 3. A. 10126, 2025-2026 Leg., Reg. Sess., (N.Y. 2026). 4. Department of Taxation and Finance. (2026, March 10). Empire State child credit. New York State. Retrieved on September 3, 2026, from https://www.tax.ny.gov/pit/credits/empire_state_child_credit.htm.
North Carolina	1. H. 1066, 2025-2026 Leg., Reg. Sess., (N.C. 2026).
North Dakota	(no additional sources)
Ohio	(no additional sources)
Oklahoma	1. OK Statutes §68-2357 (2022). 2. S.B. 1388, 60th Leg., 2nd Reg. Sess., (Okla. 2026). 3. S.B. 2059, 60th Leg., 2nd Reg. Sess., (Okla. 2026). 4. S.B. 1409, 60th Leg., 2nd Reg. Sess., (Okla. 2026).
Oregon	1. Or. Admin. R. 150-315-0181 (2024). 2. Oregon Department of Revenue. (n.d.). Tax Benefits for Families. Retrieved on September 3, 2026, from https://www.oregon.gov/dor/programs/individuals/Pages/credits.aspx.
Pennsylvania	(no additional sources)
Rhode Island	1. H.B. 8338, 2026 Leg., Reg. Sess., (R.I. 2026). 2. S.B. 2823, 2026 Leg., Reg. Sess., (R.I. 2026). 3. H. 7127A, 2026 Leg., Reg. Sess., (R.I. 2026).
South Carolina	1. H.B. 5477, 126th Leg., Reg. Sess., (S.C. 2026).
South Dakota	(no additional sources)
Tennessee	(no additional sources)
Texas	(no additional sources)
Utah	1. Utah Code § 59-10-1047 (2024). 2. H.B. 210, 2026 Leg., Reg. Sess., (Utah 2026). 3. H.B. 290, 2026 Leg., Reg. Sess., (Utah 2026).
Vermont	1. 32 V.S.A. § 5830f (2023). 2. H. 759, 2025-2026 Leg., Reg. Sess., (Vt. 2026).

State	Sources
	3. Vermont Department of Taxes. (n.d.) Tax Credits and Adjustments for Individuals. Retrieved on September 3, 2026, from https://tax.vermont.gov/individuals/personal-income-tax/tax-credits.
Virginia	1. H.B. 1004, 2026 Leg., Reg. Sess., (Va. 2026). 2. H.B. 1074, 2026 Leg., Reg. Sess., (Va. 2026). 3. H.B. 979, 2026 Leg., Reg. Sess., (Va. 2026). 4. S.B. 236, 2026 Leg., Reg. Sess., (Va. 2026). 5. S.B. 268, 2026 Leg., Reg. Sess., (Va. 2026).
Washington	(no additional sources)
West Virginia	1. H.B. 5084, 87th Leg., 2026 Reg. Sess., (W. Va. 2026). 2. H.B. 4895, 87th Leg., 2026 Reg. Sess., (W. Va. 2026).
Wisconsin	1. A.B. 373, 2025-2026 Leg., Reg. Sess., (Wis. 2026). 2. S.B. 379, 2025-2026 Leg., Reg. Sess., (Wis. 2026).
Wyoming	(no additional sources)