

Bill Summary
2nd Session of the 60th Legislature

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| Bill No.: | SB 2059 |
| Version: | INT |
| Request No. | 3468 |
| Author: | Sen. Deevers |
| Date: | 01/27/2026 |

Bill Analysis

SB 2059 creates the Promote Child Thriving Act. The measure creates a \$500.00 income tax credit for married fathers and mothers for each biological child under 18 years of age. The credit is increased to \$1,000.00 if the father and mother were married prior to the child's birth. The biological parents must have resided in the same residence for at least 6 months in the tax year and be married for the entirety of the tax year. The credit shall not be refundable, but may be carried forward for a 10-year period. The measure establishes a \$500.00 fine for fraudulent claims.

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