



General Assembly

February Session, 2026

Proposed Bill No. 5010

LCO No. 366



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

REP. CANDELORA V., 86th Dist.

REP. O'DEA, 125th Dist.

REP. RUTIGLIANO, 123rd Dist.

REP. ACKERT, 8th Dist.

REP. ZUPKUS, 89th Dist.

REP. ZAWISTOWSKI, 61st Dist.

REP. CARNEY, 23rd Dist.

AN ACT EXEMPTING TIPS OR GRATUITIES AND OVERTIME PAY FROM THE PERSONAL INCOME TAX.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That title 12 of the general statutes be amended to exempt the amount
- 2 of tips or gratuities declared by a taxpayer and overtime pay from the
- 3 personal income tax.

Statement of Purpose:

To exempt the amount of tips or gratuities declared by a taxpayer and overtime pay from the personal income tax.