



General Assembly

February Session, 2026

Proposed Bill No. 5051

LCO No. 417



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

REP. CARNEY, 23rd Dist.

REP. PAVALOCK-D'AMATO, 77th Dist.

REP. POLLETTA, 68th Dist.

REP. VAIL, 52nd Dist.

AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION FOR TIPS OR GRATUITIES AND OVERTIME PAY.

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

- 1 That section 12-701 of the general statutes be amended to establish a
- 2 personal income tax deduction for the amount of tips or gratuities and
- 3 overtime pay properly deductible for federal income tax purposes.

Statement of Purpose:

To establish a personal income tax deduction for the amount of tips or gratuities and overtime pay properly deductible for federal income tax purposes.