



General Assembly

February Session, 2026

Proposed Bill No. 5087

LCO No. 519



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
REP. HOXHA, 78th Dist.

***AN ACT ESTABLISHING PERSONAL INCOME TAX DEDUCTIONS
FOR TIPS OR GRATUITIES AND OVERTIME PAY.***

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

- 1 That chapter 229 of the general statutes be amended to establish
- 2 personal income tax deductions that mirror the federal income tax
- 3 deductions for tips or gratuities declared by a taxpayer and overtime
- 4 pay.

Statement of Purpose:

To establish personal income tax deductions that mirror the federal
income tax deductions for tips or gratuities declared by a taxpayer and
overtime pay.