



General Assembly

February Session, 2026

**Proposed Bill No. 5090**

LCO No. 696



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. DECAPRIO, 48th Dist.

**AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION FOR MILITARY FUNERAL HONOR GUARD DETAIL COMPENSATION.**

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 any compensation received by a
- 3 taxpayer for attending a funeral as a member of an honor guard detail
- 4 pursuant to section 27-76 of the general statutes.

**Statement of Purpose:**

To establish a personal income tax deduction for any compensation received by a taxpayer for attending a funeral as a member of an honor guard detail pursuant to section 27-76 of the general statutes.