



General Assembly

February Session, 2026

Proposed Bill No. 5097

LCO No. 847



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
REP. ANDERSON, 62nd Dist.

***AN ACT ELIMINATING THE QUALIFYING INCOME THRESHOLDS
FOR THE PERSONAL INCOME TAX DEDUCTIONS FOR SOCIAL
SECURITY BENEFITS, PENSION OR ANNUITY INCOME AND
CERTAIN INDIVIDUAL RETIREMENT ACCOUNT DISTRIBUTIONS.***

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 eliminate
- 2 the qualifying income thresholds for the personal income tax deductions
- 3 for Social Security benefits, pension or annuity income and distributions
- 4 from individual retirement accounts.

Statement of Purpose:

To eliminate the qualifying income thresholds for the personal income
tax deductions for Social Security benefits, pension or annuity income
and distributions from individual retirement accounts.