



General Assembly

February Session, 2026

**Proposed Bill No. 5112**

LCO No. 569



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Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. ROJAS, 9th Dist.

**AN ACT EXEMPTING FROM THE PERSONAL INCOME TAX THE AMOUNT OF STATE AND FEDERAL DEBT RELIEF RECEIVED BY A TAXPAYER FOR STUDENT LOANS AND MEDICAL DEBT.**

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 exempt from
- 2 the personal income tax the amount of any state and federal debt relief
- 3 received by a taxpayer for student loans and medical debt.

**Statement of Purpose:**

To exempt from the personal income tax the amount of any state and federal debt relief received by a taxpayer for student loans and medical debt.