



General Assembly

February Session, 2026

Proposed Bill No. 5115

LCO No. 602



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
REP. ROJAS, 9th Dist.
(By Request)

AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION FOR CERTAIN LOSSES INCURRED AS A RESULT OF CRYPTOCURRENCY INVESTMENT FRAUD OR WIRE FRAUD.

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 a
- 2 personal income tax deduction for the amount properly deductible, for
- 3 federal income tax purposes, as a loss resulting from cryptocurrency
- 4 investment fraud or wire fraud.

Statement of Purpose:

To establish a personal income tax deduction for the amount properly deductible, for federal income tax purposes, as a loss resulting from cryptocurrency investment fraud or wire fraud.