



General Assembly

February Session, 2026

Proposed Bill No. 5192

LCO No. 1009



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
REP. BUMGARDNER, 41st Dist.

AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION FOR TIPS OR GRATUITIES.

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 the amount of tips or gratuities
- 3 declared by a taxpayer for a taxable year.

Statement of Purpose:

To establish a personal income tax deduction for the amount of tips or gratuities declared by a taxpayer for a taxable year.