



General Assembly

February Session, 2026

**Proposed Bill No. 182**

LCO No. 1018



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
SEN. SLAP, 5th Dist.  
(By Request)

**AN ACT CONCERNING THE PERSONAL INCOME TAX DEDUCTIONS FOR SOCIAL SECURITY BENEFITS.**

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 (1) to exempt
- 2 Social Security benefits for all taxpayers from the personal income tax,
- 3 or (2) to require the qualifying income thresholds for personal income
- 4 tax deductions for Social Security benefits be adjusted in accordance
- 5 with any change in the consumer price index.

**Statement of Purpose:**

To exempt Social Security benefits for all taxpayers from the personal income tax or require the qualifying income thresholds for personal income tax deductions for Social Security benefits be adjusted in accordance with any change in the consumer price index.