



General Assembly

February Session, 2026

**Proposed Bill No. 183**

LCO No. 1004



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
SEN. SLAP, 5th Dist.  
REP. DEMICCO, 21st Dist.

**AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION FOR CERTAIN GAMBLING LOSSES.**

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 gambling losses incurred by a
- 3 taxpayer, to offset any taxable winnings.

**Statement of Purpose:**

To establish a personal income tax deduction for gambling losses incurred by a taxpayer, to offset any taxable winnings.