



General Assembly

January Session, 2025

**Proposed Bill No. 5028**

LCO No. 280



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. ZAWISTOWSKI, 61st Dist.

**AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION FOR STIPENDS PAID TO CERTAIN VOLUNTEER FIREFIGHTERS OR VOLUNTEER AMBULANCE MEMBERS.**

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 any stipend paid to a volunteer
- 3 firefighter or volunteer ambulance member by a municipality, a
- 4 volunteer fire department of a municipality or a volunteer ambulance
- 5 association of a municipality, provided such firefighter or ambulance
- 6 member receives not more than fifteen thousand dollars from the
- 7 municipality, volunteer fire department or volunteer ambulance
- 8 association, for other duties performed.

**Statement of Purpose:**

To establish a personal income tax deduction for any stipend paid to certain volunteer firefighters or volunteer ambulance members by a municipality, volunteer fire department or volunteer ambulance association.