



General Assembly

January Session, 2025

Proposed Bill No. 5034

LCO No. 843



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
REP. LANOUE, 45th Dist.

**AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION
FOR STIPENDS PAID TO CERTAIN VOLUNTEER EMERGENCY
PERSONNEL.**

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, not exceeding two thousand dollars, for
- 3 any stipend paid to a volunteer firefighter, volunteer fire police officer
- 4 or volunteer ambulance member by a municipality, volunteer fire
- 5 department or volunteer ambulance association.

Statement of Purpose:

To establish a personal income tax deduction, not exceeding two
thousand dollars, for any stipend paid to certain volunteer emergency
personnel by a municipality, volunteer fire department or volunteer
ambulance association.