



General Assembly

***Proposed Bill No. 5010***

***February Session, 2026***

**LCO No. 366**



\* 0 0 3 6 6 \*

Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

REP. CANDELORA V., 86th Dist.  
REP. O'DEA, 125th Dist.  
REP. RUTIGLIANO, 123rd Dist.  
REP. ACKERT, 8th Dist.

REP. ZUPKUS, 89th Dist.  
REP. ZAWISTOWSKI, 61st Dist.  
REP. CARNEY, 23rd Dist.

***AN ACT EXEMPTING TIPS OR GRATUITIES AND OVERTIME PAY FROM THE PERSONAL INCOME TAX.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1        That title 12 of the general statutes be amended to exempt the amount
- 2        of tips or gratuities declared by a taxpayer and overtime pay from the
- 3        personal income tax.

***Statement of Purpose:***

To exempt the amount of tips or gratuities declared by a taxpayer and overtime pay from the personal income tax.