



General Assembly

February Session, 2026

**Proposed Bill No. 5010**

LCO No. 366



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.