



General Assembly

February Session, 2026

Proposed Bill No. 5052

LCO No. 418



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
REP. CARNEY, 23rd Dist.

**AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION
FOR CHARITABLE CONTRIBUTIONS REPORTED ON A TAXPAYER'S
FEDERAL INCOME TAX RETURN.**

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

- 1 That chapter 229 of the general statutes be amended to establish a
- 2 personal income tax deduction for the amount of charitable
- 3 contributions reported by a taxpayer on such taxpayer's federal income
- 4 tax return.

Statement of Purpose:

To establish a personal income tax deduction for the amount of
charitable contributions reported by a taxpayer on such taxpayer's
federal income tax return.