



General Assembly

February Session, 2026

Proposed Bill No. 5057

LCO No. 378



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
REP. BRONKO, 70th Dist.

***AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION
FOR TIPS OR GRATUITIES.***

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 the amount of tips or gratuities
- 3 declared by a taxpayer for the taxable year.

Statement of Purpose:

To establish a personal income tax deduction for the amount of tips or
gratuities declared by a taxpayer for the taxable year.