



General Assembly

February Session, 2026

Proposed Bill No. 5065

LCO No. 273



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
REP. BUCKBEE, 67th Dist.

**AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION
FOR STIPENDS PAID TO VOLUNTEER FIREFIGHTERS AND
VOLUNTEER AMBULANCE MEMBERS.**

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 any stipend paid by a municipality,
- 3 a volunteer fire department of a municipality or a volunteer ambulance
- 4 association of a municipality, to a volunteer firefighter or volunteer
- 5 ambulance member.

Statement of Purpose:

To establish a personal income tax deduction for any stipend paid by a
municipality, a volunteer fire department of a municipality or a
volunteer ambulance association of a municipality, to a volunteer
firefighter or volunteer ambulance member.