



General Assembly

Proposed Bill No. 5087

February Session, 2026

LCO No. 519



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Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
REP. HOXHA, 78th Dist.

AN ACT ESTABLISHING PERSONAL INCOME TAX DEDUCTIONS FOR TIPS OR GRATUITIES AND OVERTIME PAY.

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
2 personal income tax deductions that mirror the federal income tax
3 deductions for tips or gratuities declared by a taxpayer and overtime
4 pay.

Statement of Purpose:

To establish personal income tax deductions that mirror the federal income tax deductions for tips or gratuities declared by a taxpayer and overtime pay.