



General Assembly

Proposed Bill No. 5097

February Session, 2026

LCO No. 847



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Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
REP. ANDERSON, 62nd Dist.

AN ACT ELIMINATING THE QUALIFYING INCOME THRESHOLDS FOR THE PERSONAL INCOME TAX DEDUCTIONS FOR SOCIAL SECURITY BENEFITS, PENSION OR ANNUITY INCOME AND CERTAIN INDIVIDUAL RETIREMENT ACCOUNT DISTRIBUTIONS.

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 eliminate
- 2 the qualifying income thresholds for the personal income tax deductions
- 3 for Social Security benefits, pension or annuity income and distributions
- 4 from individual retirement accounts.

Statement of Purpose:

To eliminate the qualifying income thresholds for the personal income tax deductions for Social Security benefits, pension or annuity income and distributions from individual retirement accounts.