



General Assembly

February Session, 2026

***Proposed Bill No. 5097***

LCO No. 847



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.