



General Assembly

Proposed Bill No. 44

February Session, 2026

LCO No. 307



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Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
SEN. CICARELLA, 34th Dist.

AN ACT CONCERNING THE QUALIFYING INCOME THRESHOLDS FOR THE SOCIAL SECURITY BENEFITS DEDUCTION FROM THE PERSONAL INCOME TAX.

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 increase the
2 qualifying income thresholds for the full Social Security benefits
3 deduction from the personal income tax as follows: (1) For unmarried
4 individuals and married individuals filing separately, less than one
5 hundred thousand dollars; and (2) for heads of households and married
6 individuals filing jointly, less than one hundred fifty thousand dollars.

Statement of Purpose:

To increase the qualifying income thresholds for the full Social Security benefits deduction from the personal income tax.