



General Assembly

February Session, 2026

Proposed Bill No. 47

LCO No. 298



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
SEN. BERTHEL, 32nd Dist.

***AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION
FOR TIPS OR GRATUITIES.***

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

- 1 That title 12 of the general statutes be amended to establish a personal
- 2 income tax deduction of up to twenty-five thousand dollars for the
- 3 amount of tips or gratuities declared by a taxpayer employed in an
- 4 occupation listed by the Internal Revenue Service as customarily and
- 5 ordinarily receiving tips.

Statement of Purpose:

To establish a personal income tax deduction of up to twenty-five
thousand dollars for the amount of tips or gratuities declared by a
taxpayer employed in certain occupations.