



General Assembly

Proposed Bill No. 47

February Session, 2026

LCO No. 298



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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.