



General Assembly

February Session, 2026

Proposed Bill No. 50

LCO No. 313



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
SEN. SOMERS, 18th Dist.

**AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION
FOR STIPENDS PAID TO CERTAIN VOLUNTEER FIREFIGHTERS OR
VOLUNTEER AMBULANCE MEMBERS.**

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 establish a
- 2 personal income tax deduction for any stipend paid to a volunteer
- 3 firefighter or volunteer ambulance member by a municipality, a
- 4 volunteer fire department or a volunteer ambulance association,
- 5 provided such firefighter or ambulance member receives not more than
- 6 fifteen thousand dollars from the municipality, volunteer fire
- 7 department or volunteer ambulance association, for other duties
- 8 performed.

Statement of Purpose:

To establish a personal income tax deduction for any stipend paid to
certain volunteer firefighters or volunteer ambulance members by a
municipality, volunteer fire department or volunteer ambulance
association.