



General Assembly

**Proposed Bill No. 50**

*February Session, 2026*

LCO No. 313



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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.