



General Assembly

February Session, 2026

Proposed Bill No. 54

LCO No. 319



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
SEN. SOMERS, 18th Dist.

***AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION
FOR COLLEGE TUITION PAYMENTS MADE BY A TAXPAYER.***

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 college tuition payments made by the
- 3 taxpayer.

Statement of Purpose:

To establish a personal income tax deduction for college tuition
payments made by the taxpayer.