



General Assembly

February Session, 2026

**Proposed Bill No. 66**

LCO No. 128



Referred to Committee on FINANCE, REVENUE AND  
BONDING

Introduced by:  
SEN. GORDON, 35th Dist.

**AN ACT ESTABLISHING A TEMPORARY 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 (1) establish a
- 2 personal income tax deduction of up to twenty-five thousand dollars for
- 3 the amount of tips or gratuities declared by a taxpayer for the taxable
- 4 years commencing on or after January 1, 2026, and prior to January 1,
- 5 2029, and (2) provide for income threshold phase-outs of the deduction
- 6 for adjusted gross income over one hundred fifty thousand dollars for
- 7 single filers and three hundred thousand dollars for married individuals
- 8 filing jointly.

**Statement of Purpose:**

To establish a temporary personal income tax deduction of up to  
twenty-five thousand dollars for the amount of tips or gratuities  
declared by certain taxpayers for the taxable years commencing on or  
after January 1, 2026, and prior to January 1, 2029.