



General Assembly

February Session, 2026

***Proposed Bill No. 78***

LCO No. 131



Referred to Committee on FINANCE, REVENUE AND  
BONDING

Introduced by:  
SEN. PERILLO J., 21st Dist.

***AN ACT ELIMINATING THE QUALIFYING INCOME THRESHOLDS  
FOR THE PERSONAL INCOME TAX DEDUCTIONS FOR SOCIAL  
SECURITY BENEFITS.***

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 eliminate
- 2 the qualifying income thresholds for the personal income tax deductions
- 3 for Social Security benefits.

***Statement of Purpose:***

To eliminate the qualifying income thresholds for the personal income  
tax deductions for Social Security benefits.