
OLR Bill Analysis

sHB 5296

***AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION
FOR NATIONAL GUARD STATE ACTIVE DUTY PAY.***

SUMMARY

This bill establishes a state income tax deduction for any pay a National Guard member receives for being ordered out for active service, to the extent it is included as gross income for federal income tax purposes. By law, the president or governor may order out the National Guard for active service when necessary or in time of war, invasion, rebellion, riot, disaster, or reasonable apprehension of these things (CGS § 27-16).

EFFECTIVE DATE: July 1, 2026, and applicable to taxable years commencing on or after January 1, 2026.

COMMITTEE ACTION

Veterans' and Military Affairs Committee

Joint Favorable Substitute

Yea 22 Nay 0 (03/10/2026)