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**OLR Bill Analysis**

**SB 377**

***AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION FOR MILITARY FUNERAL HONOR GUARD DETAIL COMPENSATION.***

**SUMMARY**

This bill exempts from the state income tax compensation for honor guard detail at a veteran's funeral. (An honor guard detail has up to five members, plus a bugler, each of whom are paid \$60 per day (CGS § 27-76).)

EFFECTIVE DATE: July 1, 2026, and applicable to taxable years commencing on or after January 1, 2027.

**COMMITTEE ACTION**

Veterans' and Military Affairs Committee

Joint Favorable

Yea 22 Nay 0 (03/10/2026)