

Bill History
Session Year 2026
Proposed S.B. No. 47

[Proposed Bill](#) [\[doc\]](#)

Introducer(s):

SEN. ERIC C. BERTHEL, 32nd DIST.

Title: AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION FOR TIPS OR GRATUITIES.

Statement of Purpose: To establish a personal income tax deduction of up to twenty-five thousand dollars for the amount of tips or gratuities declared by a taxpayer employed in certain occupations.

Bill History:

02-04-2026 REFERRED TO JOINT COMMITTEE ON Finance, Revenue and Bonding Committee

Co-sponsor(s):