



General Assembly

February Session, 2022

**Proposed Bill No. 5121**

LCO No. 991



Referred to Committee on HIGHER EDUCATION AND  
EMPLOYMENT ADVANCEMENT

Introduced by:  
REP. HADDAD, 54th Dist.

**AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION  
FOR STUDENT LOAN INTEREST.**

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 establish a personal  
2 income tax deduction for student loan interest, provided (1) the  
3 taxpayer's filing status is any filing status except married filing  
4 separately, (2) no other person is claiming an exemption for the taxpayer  
5 on such other person's return, (3) the taxpayer is legally obligated to pay  
6 interest on a qualified student loan, (4) the taxpayer paid interest on a  
7 qualified student loan, and (5) the maximum amount of the deduction  
8 shall be equal to the amount of interest paid on a qualified student loan,  
9 but (A) shall not exceed two thousand five hundred dollars for each  
10 taxpayer, and (B) shall be prorated or eliminated if the taxpayer's  
11 modified adjusted gross income is an amount that would cause the same  
12 deduction to be prorated or eliminated under federal law.

**Statement of Purpose:**

To establish a personal income tax deduction for student loan interest.