



General Assembly

January Session, 2019

**Proposed Bill No. 5255**

LCO No. 751



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. LEMAR, 96th Dist.

**AN ACT CONCERNING THE TAX DEDUCTION FOR CERTAIN SECTION 529 QUALIFIED STATE TUITION PROGRAM DISTRIBUTIONS.**

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 specify
- 2 that distributions from a Section 529 qualified state tuition program for
- 3 elementary or secondary private school tuition are not eligible for the
- 4 personal income tax deduction.

**Statement of Purpose:**

To specify that distributions from a Section 529 qualified state tuition program for elementary or secondary private school tuition are not eligible for the personal income tax deduction.