



General Assembly

January Session, 2025

Proposed Bill No. 110

LCO No. 29



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Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
SEN. SOMERS, 18th Dist.

AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION FOR STIPENDS PAID TO CERTAIN VOLUNTEER FIREFIGHTERS OR VOLUNTEER AMBULANCE MEMBERS.

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 establish a
- 2 personal income tax deduction for any stipend paid to a volunteer
- 3 firefighter or volunteer ambulance member by a municipality, a
- 4 volunteer fire department or a volunteer ambulance association,
- 5 provided such firefighter or ambulance member receives not more than
- 6 fifteen thousand dollars from the municipality, volunteer fire
- 7 department or volunteer ambulance association, for other duties
- 8 performed.

Statement of Purpose:

To establish a personal income tax deduction for any stipend paid to certain volunteer firefighters or volunteer ambulance members by a municipality, volunteer fire department or volunteer ambulance association.