



General Assembly

January Session, 2021

Proposed Bill No. 5270

LCO No. 664



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

REP. LANOUE, 45th Dist.
REP. BUCKBEE, 67th Dist.
REP. DELNICKI, 14th Dist.

REP. MCGORTY, 122nd Dist.
REP. HAYES, 51st Dist.
REP. BOYD, 50th Dist.

AN ACT EXEMPTING FROM THE PERSONAL INCOME TAX STIPENDS PAID TO VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE MEMBERS.

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 exempt from the
- 2 personal income tax any stipend paid by a municipality, a volunteer fire
- 3 department of the municipality or a volunteer ambulance association of
- 4 the municipality, to a volunteer firefighter or volunteer ambulance
- 5 member.

Statement of Purpose:

To exempt from the personal income tax any stipend paid by a municipality, a volunteer fire department of the municipality or a volunteer ambulance association of the municipality, to a volunteer firefighter or volunteer ambulance member.