



General Assembly

February Session, 2024

Proposed Bill No. 84

LCO No. 824



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 by a municipality,
- 3 a volunteer fire department of a municipality or a volunteer ambulance
- 4 association of a municipality, to a volunteer firefighter or volunteer
- 5 ambulance member, provided such firefighter or ambulance member
- 6 receives not more than fifteen thousand dollars from the municipality,
- 7 volunteer fire department or volunteer ambulance association, for other
- 8 duties performed.

Statement of Purpose:

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