



General Assembly

February Session, 2024

**Proposed Bill No. 5028**

LCO No. 300



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. ZAWISTOWSKI, 61st Dist.

**AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION FOR 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 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.

**Statement of Purpose:**

To establish a personal income tax deduction for any stipend paid by a municipality, a volunteer fire department of a municipality or a volunteer ambulance association of a municipality, to a volunteer firefighter or volunteer ambulance member.