

**TESTIMONY PRESENTED TO THE FINANCE, REVENUE, AND BONDING
COMMITTEE
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Testimony on Senate Bill No. 1055

AN ACT CONCERNING VARIOUS TAX CREDITS AND AN EXEMPTION TO, AND STUDY
OF, THE INCOME TAX

Senator Fonfara, Representative Widlitz and distinguished members of the Finance, Revenue and Bonding Committee, thank you for the opportunity to offer testimony on Senate Bill No. 1055, AN ACT CONCERNING VARIOUS TAX CREDITS AND AN EXEMPTION TO, AND STUDY OF, THE INCOME TAX.

This testimony is submitted in reference to section 8 of this bill which would exempt spouses of first responders who die in the line of duty from the income tax. The tax code is not the appropriate place to provide death benefits. It would be inequitable to single out one class of workers for such a benefit. Moreover, this would set a precedent for other worthy occupations to seek similar favorable tax treatment.

I would like to again thank the committee for the opportunity to present this testimony. I respectfully request the Committee's rejection of section 8 of this bill.