



General Assembly

February Session, 2014

**Proposed Bill No. 5201**

LCO No. 720

Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

REP. DAVIS P., 117th Dist.

REP. MARONEY, 119th Dist.

REP. DEMICCO, 21st Dist.

**AN ACT CONCERNING STATE INCOME TAX EXEMPTIONS FOR RETIRED GOVERNMENT EMPLOYEES AND RETIRED TEACHERS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 That the general statutes be amended to provide that each retired  
2 government employee or retired teacher who is receiving (1) Social  
3 Security payments that are reduced by the Windfall Elimination  
4 Provision or the Government Pension Offset, and (2) a government  
5 pension receive an exemption on his or her state income tax in the  
6 following amounts: (A) for a pension of not more than fifty thousand  
7 dollars, twenty-five thousand dollars, (B) for a pension of more than  
8 fifty thousand dollars, but less than ninety thousand dollars, twenty-  
9 five thousand dollars reduced by five thousand dollars for each ten  
10 thousand dollars of pension payments above fifty thousand dollars,  
11 and (C) for a pension of ninety thousand dollars or more, five  
12 thousand dollars.

***Statement of Purpose:***

To change the state income tax exemption for retired government employees and retired teachers.