



General Assembly

**Proposed Bill No. 5026**

February Session, 2016

LCO No. 323



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Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

REP. JANOWSKI, 56<sup>th</sup> Dist.  
REP. SERRA, 33<sup>rd</sup> Dist.  
REP. BOUKUS, 22<sup>nd</sup> Dist.  
REP. SIMMONS, 144<sup>th</sup> Dist.

REP. SCANLON, 98<sup>th</sup> Dist.  
REP. ARCONTI, 109<sup>th</sup> Dist.  
REP. DEMICCO, 21<sup>st</sup> Dist.

**AN ACT CONCERNING PARITY FOR SINGLE-FILERS UNDER THE PERSONAL INCOME TAX.**

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

1 That subdivision (2) of subsection (a) of section 12-702 of the general  
2 statutes be amended to increase the personal exemption under the  
3 personal income tax for an unmarried individual in the following  
4 amounts: (1) For taxable years commencing on or after January 1, 2017,  
5 but prior to January 1, 2018, fifteen thousand five hundred dollars; (2)  
6 for taxable years commencing on or after January 1, 2018, but prior to  
7 January 1, 2019, sixteen thousand dollars; (3) for taxable years  
8 commencing on or after January 1, 2019, but prior to January 1, 2020,  
9 sixteen thousand five hundred dollars; (4) for taxable years  
10 commencing on or after January 1, 2020, but prior to January 1, 2021,  
11 seventeen thousand dollars; (5) for taxable years commencing on or  
12 after January 1, 2021, but prior to January 1, 2022, seventeen thousand  
13 five hundred dollars; (6) for taxable years commencing on or after

14 January 1, 2022, but prior to January 1, 2023, eighteen thousand  
15 dollars; (7) for taxable years commencing on or after January 1, 2023,  
16 but prior to January 1, 2024, eighteen thousand five hundred dollars;  
17 (8) for taxable years commencing on or after January 1, 2024, but prior  
18 to January 1, 2025, nineteen thousand dollars; (9) for taxable years  
19 commencing on or after January 1, 2025, but prior to January 1, 2026,  
20 nineteen thousand five hundred dollars; and (10) for taxable years  
21 commencing on or after January 1, 2026, twenty thousand dollars.

***Statement of Purpose:***

To establish a ten-year plan to phase in an increase in the personal exemption for single-filers under the personal income tax in order to reduce the higher tax liability that is imposed on single-filers, including students, recent graduates, young people entering the workforce, widows, widowers and senior citizens, who pay up to five times more income tax than individuals filing jointly, in order to reduce the brain drain of youth leaving Connecticut for more favorable tax climates.