



General Assembly

February Session, 2016

**Proposed Bill No. 5081**

LCO No. 506



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

REP. JANOWSKI, 56th Dist.

REP. BOUKUS, 22nd Dist.

***AN ACT CONCERNING THE DEDUCTIBILITY OF SOCIAL SECURITY INCOME UNDER THE PERSONAL INCOME TAX.***

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

- 1 That chapter 229 of the general statutes be amended to increase the
- 2 income eligibility threshold for deducting up to one hundred per cent
- 3 of Social Security income under the personal income tax from a federal
- 4 adjusted gross income of fifty thousand dollars for single filers and
- 5 sixty thousand dollars for joint filers, to sixty thousand dollars for
- 6 single filers and seventy thousand dollars for joint filers.

***Statement of Purpose:***

To provide more senior citizens with the ability to deduct Social Security benefits from their Connecticut income tax. A Connecticut taxpayer currently can deduct up to one hundred per cent of the federally taxable Social Security benefits if the taxpayer has income less than fifty thousand dollars for a single filer, or sixty thousand dollars if the taxpayer files jointly.