



General Assembly

January Session, 2021

**Proposed Bill No. 5290**

LCO No. 831



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. LUXENBERG, 12th Dist.

**AN ACT ESTABLISHING A ONE-TIME PERSONAL INCOME TAX DEDUCTION FOR CERTAIN FRONTLINE WORKERS.**

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

- 1 That any teacher, medical professional, health care worker, first
- 2 responder, public safety professional, grocery store worker or other
- 3 frontline worker, who worked at least six months during the COVID-19
- 4 pandemic in such capacity and whose gross income is one hundred fifty
- 5 thousand dollars or less, be allowed a one-time personal income tax
- 6 deduction in the amount of ten thousand dollars.

**Statement of Purpose:**

To provide a one-time personal income tax deduction to certain frontline workers during the COVID-19 pandemic.