



General Assembly

January Session, 2021

**Proposed Bill No. 5864**

LCO No. 1844



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. DIMASSA, 116th Dist.

**AN ACT CONCERNING A PERSONAL INCOME TAX DEDUCTION FOR UNEMPLOYMENT COMPENSATION BENEFITS RECEIVED DUE TO THE COVID-19 PANDEMIC.**

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

- 1 That individuals who (1) were unemployed or whose employment
- 2 hours were reduced, due to the COVID-19 pandemic, and (2) received
- 3 unemployment compensation benefits be allowed a personal income tax
- 4 deduction for the taxable year commencing January 1, 2020, of the
- 5 amount of such benefits received.

**Statement of Purpose:**

To allow individuals who were unemployed or whose employment hours were reduced, due to the COVID-19 pandemic, and received unemployment compensation benefits be allowed a personal income tax deduction for the taxable year commencing January 1, 2020, of the amount of such benefits received.