



General Assembly

February Session, 2022

**Proposed Bill No. 5095**

LCO No. 822



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. DEVLIN, 134th Dist.

**AN ACT CONCERNING INCOME THRESHOLDS FOR CERTAIN PERSONAL INCOME TAX DEDUCTIONS AND THE CLIFF EFFECT.**

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 establish, for
- 2 the personal income tax deductions for pension and annuity income,
- 3 Social Security benefits and certain individual retirement account
- 4 distributions, income threshold phase-outs to eliminate the cliff effect.

**Statement of Purpose:**

To establish, for the personal income tax deductions for pension and annuity income, Social Security benefits and certain individual retirement account distributions, income threshold phase-outs to eliminate the cliff effect.