



General Assembly

January Session, 2023

Proposed Bill No. 710

LCO No. 2067



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
SEN. SOMERS, 18th Dist.

AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION FOR STIPENDS PAID TO CERTAIN VOLUNTEER FIREFIGHTERS OR VOLUNTEER AMBULANCE MEMBERS.

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

- 1 That section 12-701 of the general statutes be amended to establish a
- 2 personal income tax deduction for any stipend paid by a municipality,
- 3 volunteer fire department or volunteer ambulance association to a
- 4 volunteer firefighter or volunteer ambulance member, provided such
- 5 firefighter or ambulance member receives not more than fifteen
- 6 thousand dollars from the municipality, volunteer fire department or
- 7 volunteer ambulance association, for other duties performed.

Statement of Purpose:

To establish a personal income tax deduction for any stipend paid by a municipality, volunteer fire department or volunteer ambulance association to certain volunteer firefighters or volunteer ambulance members.