

HB 860 -- INCOME TAX DEDUCTIONS FOR CERTAIN EMPLOYEE COMPENSATION

SPONSOR: Simmons

Beginning January 1, 2026, this bill allows taxpayers to subtract from their Federal adjusted gross income 100% of overtime compensation.

Beginning January 1, 2026, this bill allows taxpayers to subtract from their Federal adjusted gross income 100% of any tips received or paid to a tipped employee engaged in an occupation that customarily and regularly receives tips.

This bill is similar to HB 198(2025) and SB 452(2023).