

HB 2924 -- INCOME TAX DEDUCTION FOR TIPS

SPONSOR: Laubinger

For all tax years beginning on or after January 1, 2026, this bill authorizes an income tax deduction for the first \$25,000 in tipped income earned by taxpayers in certain occupations. The Department of Revenue must publish a list of qualifying occupations for tipped employees.

This bill is similar to SB 1241 HB 1670 (2026).