

**Bill Summary**  
2<sup>nd</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1986</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.</b>	<b>2272</b>
<b>Author:</b>	<b>Sen. Standridge</b>
<b>Date:</b>	<b>01/23/2026</b>

**Bill Analysis**

SB 1986 provides an income tax exemption on income derived from tips and qualified overtime compensation as defined in federal law.

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