



General Assembly

**Amendment**

January Session, 2025

LCO No. 7941



Offered by:  
SEN. HOCHADEL, 13<sup>th</sup> Dist.

To: Senate Bill No. 1278

File No. 284

Cal. No. 185

**"AN ACT CONCERNING LONG-TERM CARE INSURANCE  
PREMIUM RATES."**

1 Strike section 1 in its entirety and insert the following in lieu thereof:

2 "Section 1. (NEW) (*Effective January 1, 2026, and applicable to taxable*  
3 *years commencing on or after January 1, 2026*) Any eligible taxpayer subject  
4 to the tax under chapter 229 of the general statutes shall be allowed a  
5 credit against the tax imposed under said chapter, other than the  
6 liability imposed under section 12-707 of the general statutes, in an  
7 amount equal to twenty per cent of the premiums paid by such eligible  
8 taxpayer during the taxable year for a long-term care policy, as defined  
9 in section 38a-501, as amended by this act, or 38a-528 of the general  
10 statutes, as amended by this act, for which the eligible taxpayer is the  
11 insured. As used in this section, (1) "eligible taxpayer" means any  
12 resident of this state with a federal adjusted gross income of less than  
13 two hundred thousand dollars, and (2) "resident of this state" has the  
14 same meaning as provided in section 12-701 of the general statutes."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>January 1, 2026, and applicable to taxable years commencing on or after January 1, 2026</i>	New section