



General Assembly

February Session, 2026

Proposed Bill No. 71

LCO No. 96



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
SEN. SAMPSON, 16th Dist.

***AN ACT ESTABLISHING A TAX CREDIT FOR PREMIUM PAYMENTS
FOR CERTAIN LONG-TERM CARE INSURANCE POLICIES.***

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

- 1 That title 12 of the general statutes be amended to establish a tax
- 2 credit for the amount of premiums paid to purchase an individual or
- 3 group long-term care insurance policy that provides benefits for health
- 4 care provided in an insured's home.

Statement of Purpose:

To establish a tax credit for the amount of premiums paid to purchase
an individual or group long-term care insurance policy that provides
benefits for health care provided in an insured's home.