



General Assembly

Proposed Bill No. 77

February Session, 2026

LCO No. 130



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Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

SEN. PERILLO J., 21st Dist.

AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION FOR FULL-TIME HOME HEALTH CARE COSTS.

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

- 1 That section 12-701 of the general statutes be amended to establish a
- 2 personal income tax deduction of up to sixty thousand dollars for the
- 3 cost of full-time home health care, including, but not limited to, the cost
- 4 of medical supplies and in-home services.

Statement of Purpose:

To establish a personal income tax deduction of up to sixty thousand dollars for the cost of full-time home health care, including, but not limited to, the cost of medical supplies and in-home services.