



General Assembly

February Session, 2026

Proposed Bill No. 77

LCO No. 130



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.