

Bill History
Session Year 2026
Proposed S.B. No. 41

[Proposed Bill \[doc\]](#)

Introducer(s):

SEN. HEATHER S. SOMERS, 18th DIST.

Title: AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION FOR CERTAIN TAXPAYERS FOR CERTAIN CAPITAL GAINS ON THE SALE OF A PRIMARY HOME.

Statement of Purpose: To establish a personal income tax deduction, for taxpayers sixty-five years of age or older, for the amount of any capital gain on the sale of a primary home that is includable in gross income for federal income tax purposes.

Bill History:

02-04-2026 REFERRED TO JOINT COMMITTEE ON Finance, Revenue and Bonding Committee

Co-sponsor(s):