



General Assembly

January Session, 2021

Proposed Bill No. 274

LCO No. 1118



Referred to Committee on AGING

Introduced by:
SEN. KELLY, 21st Dist.

**AN ACT CONCERNING AN INCOME TAX DEDUCTION FOR THE
COST OF HOME HEALTH CARE.**

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

- 1 That subparagraph (B) of subdivision (20) of subsection (a) of section
- 2 12-701 of the general statutes be amended to establish a deduction
- 3 against the personal income tax of not more than sixty thousand dollars
- 4 for the costs of full-time home health care, including, but not limited to,
- 5 medical supplies and in-home services provided by homemaker-home
- 6 health aides and other home health care providers.

Statement of Purpose:

To encourage aging in place by establishing a deduction against the
personal income tax for the cost of home health care services and
medical supplies.