



General Assembly

February Session, 2022

**Proposed Bill No. 5090**

LCO No. 900



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. PAVALOCK-D'AMATO, 77th Dist.

**AN ACT EXEMPTING COVID-19 RAPID TEST KITS FROM THE SALES AND USE TAXES.**

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

- 1 That section 12-412 of the general statutes be amended to exempt
- 2 from the sales and use taxes the sale of and the storage, use or other
- 3 consumption in this state of COVID-19 rapid test kits.

**Statement of Purpose:**

To exempt COVID-19 rapid test kits from the sales and use taxes.