



General Assembly

February Session, 2022

Proposed Bill No. 5105

LCO No. 768



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
REP. LINEHAN, 103rd 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.