



General Assembly

February Session, 2022

**Raised Bill No. 5401**

LCO No. 2491



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
(FIN)

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

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

1 Section 1. Section 12-412 of the 2022 supplement to the general  
2 statutes is amended by adding subdivision (126) as follows (*Effective July*  
3 *1, 2022, and applicable to sales occurring on or after July 1, 2022*):

4 (NEW) (126) Sales of and the storage, use or other consumption of  
5 COVID-19 at-home test kits. As used in this subdivision, "COVID-19"  
6 has the same meaning as provided in section 4a-57e.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>July 1, 2022, and applicable to sales occurring on or after July 1, 2022</i>	12-412
-----------	---	--------

**Statement of Purpose:**

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

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*