



General Assembly

February Session, 2022

**Proposed Bill No. 61**

LCO No. 557



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
SEN. SOMERS, 18th Dist.

**AN ACT EXEMPTING PERSONAL PROTECTIVE EQUIPMENT AND COVID-19 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 personal protective equipment and COVID-
- 4 19 test kits.

**Statement of Purpose:**

To exempt personal protective equipment and COVID-19 test kits from the sales and use taxes.