

Sales and Use Tax on COVID-19 Test Kits

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Issue

Are at-home COVID-19 test kits subject to sales and use tax?

Tax Treatment of COVID-19 Test Kits

COVID-19 tests are generally subject to Connecticut sales and use tax. By law, any tangible personal property sold in Connecticut is subject to sales and use tax unless the law specifies that the property is exempt ([CGS § 12-408](#)). Because there is no exemption applicable to COVID-19 test kits, they are subject to tax. The test kits are not taxable, however, when sold to a tax-exempt entity, such as the state, local governments, hospitals, and charitable nonprofit organizations ([CGS § 12-412](#)).

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