



General Assembly

February Session, 2026

Proposed Bill No. 5105

LCO No. 765



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
REP. WEIR, 55th Dist.

AN ACT EXEMPTING HANDICAP RAMPS FOR RESIDENTIAL USE 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 handicap ramps for residential use.

Statement of Purpose:

To exempt handicap ramps for residential use from the sales and use taxes.