



General Assembly

February Session, 2026

**Proposed Bill No. 5106**

LCO No. 766



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. WEIR, 55<sup>th</sup> Dist.

**AN ACT EXEMPTING HOSPITAL BEDS FOR HOME HEALTH CARE 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 hospital beds for home health care use.

**Statement of Purpose:**

To exempt from the sales and use taxes the sale of and the storage, use or other consumption in this state of hospital beds for home health care use.