General Assembly

Proposed Bill No. 115

February Session, 2026

LCO No. **1003**

Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
SEN. SLAP, 5th Dist.
(By Request)

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:

That section 12-412 of the 2026 supplement to the general statutes be amended to exempt from the sales and use taxes the sale of and the storage, use or other consumption in this state of COVID-19 at-home test kits.

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