



General Assembly

February Session, 2026

Proposed Bill No. 212

LCO No. 25



Referred to Committee on INSURANCE AND REAL ESTATE

Introduced by:
SEN. ANWAR, 3rd Dist.

**AN ACT ESTABLISHING A TAX CREDIT FOR PREMIUM PAYMENTS
FOR CERTAIN LONG-TERM CARE INSURANCE POLICIES.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That the general statutes be amended to establish a tax credit equal
- 2 to any increase in premium costs that exceed two per cent of premiums
- 3 paid annually to purchase an individual or group long-term care
- 4 insurance policy during a taxable year, and allow long-term care
- 5 policyholders to carry such credit over to future taxable years.

Statement of Purpose:

To establish a tax credit equal to any increase in premium costs that exceed two per cent of premiums paid annually to purchase an individual or group long-term care insurance policy during a taxable year, and allow long-term care policyholders to carry such credit over to future taxable years.