



General Assembly

February Session, 2008

Proposed Bill No. 150

LCO No. 870

Referred to Committee on Public Health

Introduced by:
SEN. DEBICELLA, 21st Dist.

AN ACT CREATING A HEALTHY LIVING TAX INCENTIVE.

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

- 1 That section 12-701 of the 2008 supplement to the general statutes be
- 2 amended to permit a Connecticut taxpayer who establishes that he or
- 3 she has complied with the American Medical Association's guidelines
- 4 for preventive care, including compliance with all recommended
- 5 health screenings and tests for their age bracket, to deduct from
- 6 adjusted gross income out-of-pocket health care costs, including
- 7 insurance premiums, deductibles and copayments thereby reducing
- 8 state income tax liability.

Statement of Purpose:

To establish a healthy living tax incentive that allows individual taxpayers to deduct out-of-pocket health care costs if the individual has complied with the American Medical Association's guidelines for preventive care.