



General Assembly

January Session, 2019

**Proposed Bill No. 536**

LCO No. 2967



Referred to Committee on AGING

Introduced by:  
SEN. HWANG, 28th Dist.

**AN ACT PROVIDING AN INCOME TAX DEDUCTION FOR  
INDIVIDUALS CARING FOR CERTAIN ELDERLY PERSONS, MINOR  
CHILDREN AND PERSONS WITH DISABILITIES.**

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

- 1 That section 12-701 of the general statutes be amended to provide a
- 2 state income tax deduction of up to ten thousand dollars for the cost of
- 3 full-time home health care for elderly persons and persons with
- 4 disabilities who are relatives or members of an extended family and up
- 5 to three thousand dollars for the care of certain qualifying minor
- 6 dependents.

**Statement of Purpose:**

To reduce financial burdens on taxpayers for the cost of providing home care for certain elderly persons, minor children and persons with disabilities.