
OLR Bill Analysis

HB 5401

AN ACT EXEMPTING COVID-19 AT-HOME TEST KITS FROM THE SALES AND USE TAXES.

SUMMARY

This bill exempts COVID-19 at-home test kits from the sales and use tax. Under current law, these kits are taxable except when sold to a tax-exempt entity (e.g., the state, municipalities, hospitals, or charitable nonprofits).

EFFECTIVE DATE: July 1, 2022, and applicable to sales occurring on or after that date.

COMMITTEE ACTION

Finance, Revenue and Bonding Committee

Joint Favorable

Yea 51 Nay 0 (04/06/2022)