AN ACT EXEMPTING PERSONAL PROTECTIVE EQUIPMENT AND COVID-19 RAPID TESTS 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 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 personal protective equipment and COVID-19 rapid tests.

Statement of Purpose:
To exempt from the sales and use taxes the sale of and the storage, use or other consumption in this state of personal protective equipment and COVID-19 rapid tests.