



General Assembly

January Session, 2023

**Proposed Bill No. 55**

LCO No. 918



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
SEN. KELLY, 21st Dist.

**AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION FOR THE COSTS OF HOME HEALTH CARE.**

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 establish a
- 2 personal income tax deduction of not more than sixty thousand dollars
- 3 for the costs of full-time home health care, including, but not limited to,
- 4 medical supplies and in-home services provided by homemaker-home
- 5 health aides and other home health care providers.

**Statement of Purpose:**

To establish a personal income tax deduction of not more than sixty thousand dollars for the costs of full-time home health care services and medical supplies.