



General Assembly

January Session, 2019

**Proposed Bill No. 197**

LCO No. 1054



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
SEN. KELLY, 21st Dist.

**AN ACT ESTABLISHING A DEDUCTION AGAINST THE PERSONAL INCOME TAX FOR HOME HEALTH CARE SERVICES AND MEDICAL SUPPLIES.**

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

- 1 That chapter 229 of the general statutes be amended to establish a
- 2 deduction against the personal income tax of not more than sixty
- 3 thousand dollars for the costs of full-time home health care, including,
- 4 but not limited to, medical supplies and in-home services provided by
- 5 homemaker-home health aides and other home health care providers.

**Statement of Purpose:**

To encourage aging in place by establishing a deduction against the personal income tax for the cost of home health care services and medical supplies.