
OLR Bill Analysis

HB 6923

***AN ACT CONCERNING THE SALES AND USE TAXES ON
AMBULANCE-TYPE MOTOR VEHICLES AND AMBULANCES.***

SUMMARY

This bill exempts from sales and use tax (1) ambulance-type vehicles used exclusively to transport medically incapacitated individuals, except those used to transport these individuals for payment, and (2) ambulances operating under a license or certificate issued by the Department of Public Health (DPH). By law, DPH issues licenses or certificates, as applicable, to commercial, municipal, volunteer, nonprofit, and state agency ambulance services.

By law, unchanged by the bill, sales of goods and services to municipalities, state agencies, and charitable nonprofits are already exempt from sales and use tax (CGS § 12-412(1) & (8)).

EFFECTIVE DATE: July 1, 2023, and applicable to sales occurring on or after that date.

COMMITTEE ACTION

Finance, Revenue and Bonding Committee

Joint Favorable

Yea 51 Nay 0 (04/18/2023)