



General Assembly

January Session, 2023

Raised Bill No. 6923

LCO No. 4495



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

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

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

1 Section 1. Section 12-412 of the general statutes is amended by adding
2 subdivision (127) as follows (*Effective July 1, 2023, and applicable to sales*
3 *occurring on or after July 1, 2023*):

4 (NEW) (127) Sales of and the storage, use or other consumption of (A)
5 any ambulance-type motor vehicle used exclusively to transport any
6 medically incapacitated individual, except any such vehicle used to
7 transport any such individual for payment, and (B) any ambulance
8 operating under a license or certificate issued in accordance with the
9 provisions of section 19a-180.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>July 1, 2023, and applicable to sales occurring on or after July 1, 2023</i>	12-412(127)
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Statement of Purpose:

To exempt ambulance-type motor vehicles and ambulances from the sales and use taxes.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]