



General Assembly

Substitute Bill No. 5490

February Session, 2024



**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 2024 supplement to the general
2 statutes is amended by adding subdivision (127) as follows (*Effective*
3 *October 1, 2024*):

4 (NEW) (127) On and after July 1, 2025, sales of and the storage, use or
5 other consumption of (A) any ambulance-type motor vehicle used
6 exclusively to transport any medically incapacitated individual, except
7 any such vehicle used to transport any such individual for payment, and
8 (B) any ambulance operating under a license or certificate issued in
9 accordance with the provisions of section 19a-180.

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

Section 1	<i>October 1, 2024</i>	12-412(127)
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FIN Joint Favorable Subst.