

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 233

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Version: As introduced

Authors: Fuller and others

Subject: Exempting fuel used by an ambulance service from the motor fuels tax

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Overview

Provides an exemption from the motor fuels tax for fuel used by an ambulance service. Effective for taxes payable on or after July 1, 2001.

Section

- 1 **Exemptions (gasoline).** Exempts gasoline purchased by an ambulance service from the motor fuels tax.
- 2 **Exemptions (special or alternative fuels).** Exempts special fuels and alternative fuels purchased by an ambulance service from the motor fuels tax.
- 3 **Petroleum products.** Clarifies that fuel purchased by an ambulance service will not be subject to the sales tax because it is now exempt from the fuel tax. Makes a technical correction to the existing cross-reference to transit systems.
- 4 **Effective date.** Effective for taxes payable on or after July 1, 2001.