



General Assembly

**Substitute Bill No. 5473**

January Session, 2005

\*        HB05473F IN        042205        \*

**AN ACT CONCERNING A REFUND OF THE MOTOR VEHICLE FUELS TAX TO PROVIDERS OF ELDERLY TRANSPORTATION SERVICES AND TO WASTE HAULERS EMPLOYED BY CRRA.**

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

1       Section 1. Subsection (a) of section 12-459 of the general statutes is  
2       repealed and the following is substituted in lieu thereof (*Effective July*  
3       *1, 2005*):

4       (a) The payment of the tax provided for by section 12-458 shall be  
5       subject to refund as provided herein when such fuel has been sold for  
6       use of any of the following: (1) Any person, other than one engaged in  
7       the business of farming, when such fuel is used other than in motor  
8       vehicles licensed or required to be licensed to operate upon the public  
9       highways of this state, except that no tax paid on fuel which is taken  
10      out of this state in a fuel tank connected with the engine of a motor  
11      vehicle and which is consumed without this state shall be refunded; (2)  
12      any person engaged in the business of farming, when such fuel is used  
13      other than in motor vehicles licensed or required to be licensed to  
14      operate upon the public highways of this state or such fuel is used in  
15      motor vehicles registered exclusively for farming purposes, except that  
16      no tax paid on fuel which is taken out of this state in a fuel tank  
17      connected with the engine of a motor vehicle and which is consumed  
18      without this state shall be refunded; (3) the United States; (4) a  
19      Connecticut motor bus company, as defined in subsection (e) of section

20 12-455a, engaged in the business of carrying passengers for hire in this  
21 state in common carrier motor vehicles, or any person, association or  
22 corporation engaged in the business of operating taxicabs in this state  
23 pursuant to a certificate under chapter 244a, when such fuel is used in  
24 such common carrier motor vehicle or taxicab on roads in this state,  
25 except that with respect to such fuel used in a taxicab only fifty per  
26 cent of the tax paid on any purchase of fuel applicable to mileage on  
27 any roads in this state shall be refunded; (5) any person, association or  
28 corporation engaged in the business of operating a motor vehicle in  
29 livery service pursuant to a permit issued under chapter 244b, or a  
30 motor bus over highways within this state and between points within  
31 and without this state pursuant to a permit issued under chapter 244,  
32 when such fuel is used in such motor bus on roads in this state for the  
33 exclusive purpose of transporting passengers for hire to or from  
34 airport facilities, except that with respect to any such motor vehicle in  
35 livery service pursuant to a permit issued under chapter 244b only fifty  
36 per cent of the tax paid on any purchase of fuel applicable to mileage  
37 on any roads in this state shall be refunded; (6) this state or a  
38 municipality of this state, when such fuel is used in vehicles owned  
39 and operated, or leased and operated, by this state or municipality for  
40 governmental purposes; (7) any school bus, as defined in section 14-  
41 275; (8) a hospital, when such fuel is used in an ambulance owned by  
42 such hospital; (9) a nonprofit civic organization approved by the  
43 commissioner, when such fuel is used in an ambulance owned by such  
44 organization; (10) a transit district formed under chapter 103a or any  
45 special act, when such fuel is used in vehicles owned and operated, or  
46 leased and operated, by such transit district for the purposes of such  
47 transit district; (11) a corporation or an employee of a corporation or of  
48 the United States, this state or a municipality of this state, when such  
49 fuel is used in a high-occupancy commuter vehicle on roads in this  
50 state, which vehicle is owned or leased by such corporation or such  
51 employee, seats at least ten but not more than fifteen passengers and  
52 has a minimum average daily passenger usage of nine persons to and  
53 from work, for the purpose of transporting such passengers to and  
54 from work daily; (12) a person, corporation or association operating a

55 motor vehicle in livery service which is registered in accordance with  
56 the provisions of section 13b-83, when such fuel is used in such motor  
57 vehicle in livery service on roads in this state; [and] (13) a federally  
58 funded nutrition program approved by the commissioner, when such  
59 fuel is used in a delivery vehicle on roads in this state for the exclusive  
60 purpose of delivering meals to senior citizens; (14) a nonprofit  
61 transportation service, acting on behalf of or in lieu of a transit district  
62 or a municipality of this state, when such fuel is used to transport  
63 elderly or disabled persons as part of a program established to address  
64 the transportation needs of such elderly or disabled persons; and (15)  
65 waste haulers employed by the Connecticut Resources Recovery  
66 Authority.

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2005	12-459(a)

**AGE**      *Joint Favorable Subst. C/R*      FIN  
**FIN**      *Joint Favorable Subst.*