

HB 2234 -- Motor Fuel Tax Exemption for School Buses

Sponsor: Page

This bill authorizes an exemption from motor fuel tax for fuel used in school buses by school districts or persons contracted to provide school bus services for the district. The exemption will be provided to the district as a refund of the tax, regardless of whether the tax was paid by the district or the person contracted with the district. All moneys from the motor fuel tax on sales of fuel that are exempt will be deposited into the newly created School Bus Motor Fuel Tax Exemption Fund to be used solely for purchasing or leasing new school buses that are equipped with lap-shoulder safety belts.

The provisions of the bill apply to districts that enter into an agreement with the Department of Elementary and Secondary Education to purchase or lease only new school buses that are equipped with lap-shoulder safety belts on each passenger seat.