

Definition of “School Bus” for Motor-Fuel Tax Purposes; HB 2087

HB 2087 amends the definition of “school bus” in the Motor-Fuel Tax Law to remove a requirement the vehicle be designed for carrying more than ten passengers and to remove use for the transportation of school personnel. The bill retains in the definition that a school bus be any motor vehicle used by a school district or nonpublic school to transport pupils or students to or from school or to or from school-related functions or activities; the vehicle may be owned and operated by the school district or privately owned and contracted for, leased, or hired by a school district or nonpublic school. Under continuing law (KSA 79-3453), any person who uses motor-vehicle fuels for which tax has been paid for school buses (or any purpose other than operating motor vehicles on the public highways) is entitled to a refund of motor-fuel tax if certain requirements are met.