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Excise Taxes**Sec. 12-493-1. School bus**

As the term is used in section 12-493 of the Connecticut General Statutes, “school bus” means any motor bus painted, constructed, equipped and registered as a school bus, as the term is defined in section 14-275 of the Connecticut General Statutes, regularly used for transporting school children to and from school or school activities, whether or not for compensation or under contract to provide such service. Section 12-484 of the Connecticut General Statutes provides the authorization for this section of the Regulations of Connecticut State Agencies.

(Adopted effective April 11, 2006)