

**This document has been retyped from an original copy.  
Original copies can be provided electronically by request.**

### **Transporting Students**

When a private entity contracts with a school district to transport adult students to adult school or job club programs which are offered by the school district, adult students qualify as pupils and therefore the private entity qualifies for the exemption under Section 8655(b)(6). 8/13/97

**TO :** Mr. Frank Coryell  
Santa Cruz Branch Office Supervisor

**Date:** February 17, 1994

**From :** Stella Levy  
Staff Counsel

**Subject: Partial Use Fuel Tax Exemption**

Your request for a legal opinion has been referred to me by the Return Review Section. As I understand it, you have asked whether the partial exemption for Use Fuel Tax would be available to the (redacted) which provides transportation to.

Under Revenue & Taxation Code Section 8655 and Regulation 1323, a public school district is entitled to a partial tax exemption on fuel used to transport pupils to and from school or for school trips. A private entity which provides such transportation services under contract with a school district is similarly exempted from the Use Fuel Tax. However, the exemption does not extend to private schools' transportation services.

As I understand the facts, the does not operate under a contract with the school district to provide transportation services for the district. Rather, it is a private school providing transportation for its own students. As such, it is not entitled to the Section 8655 exemption.

Please feel free to call me if you have any questions or comments.

Stella Levy

**Cc:** Mr. Eric Elberg (MIC: 35)  
Mr. Glenn Bystrom (MIC:43)  
Mr. Jim Speed (MIC:47)  
Mr. Ed King (MIC:33)  
Ms. Janet Vining