

1 H.85

2 Introduced by Representatives Lipsky of Stowe, Bosch of Clarendon,
3 Branagan of Georgia, Burt of Cabot, Canfield of Fair Haven,
4 Carris-Duncan of Whitingham, Charlton of Chester, Coffin of
5 Cavendish, Cooper of Pownal, Demar of Enosburgh, Dolgin of
6 St. Johnsbury, Galfetti of Barre Town, Goodnow of Brattleboro,
7 Greer of Bennington, Gregoire of Fairfield, Hango of Berkshire,
8 Harvey of Castleton, Higley of Lowell, Keyser of Rutland City,
9 Maguire of Rutland City, Morgan, L. of Milton, Morgan, M. of
10 Milton, Morrissey of Bennington, Nelson of Derby, Nielsen of
11 Brandon, Parsons of Newbury, Pinsonault of Dorset, Powers of
12 Waterford, Pritchard of Pawlet, Southworth of Walden,
13 Sweeney of Shelburne, Wells of Brownington, and Winter of
14 Ludlow

15 Referred to Committee on

16 Date:

17 Subject: Taxation; forestry; sales tax; purchase and use tax; motor vehicles

18 Statement of purpose of bill as introduced: This bill proposes to amend the
19 sales tax exemption and purchase and use tax exemption for motor vehicles
20 used for forestry operations to include under the exemptions the sale of motor

1 trucks, motor vehicles, semi-trailers, tractors, truck cranes, truck tractors, and
2 trailers used for forestry operations.

3 An act relating to the taxation of vehicles used for forestry operations

4 It is hereby enacted by the General Assembly of the State of Vermont:

5 Sec. 1. 32 V.S.A. § 8911(23) is amended to read:

6 (23) The following motor vehicles, including their repair parts, used ~~for~~
7 in forestry operations, including timber cutting; timber removal; ~~and~~
8 processing ~~of~~; and transportation of equipment, timber, or other solid wood
9 forest products intended to be sold ultimately at retail: skidders with grapple
10 and cable, feller bunchers, cut-to-length processors, forwarders, delimiters,
11 loader slashers, log loaders, whole-tree chippers, stationary screening systems,
12 ~~and~~ firewood processors, elevators, ~~and~~ screens, motor trucks, motor vehicles,
13 semi-trailers, tractors, truck cranes, truck tractors, and trailers. The
14 Department of Motor Vehicles shall publish guidance relating to the
15 application of this exemption.

16 Sec. 2. 32 V.S.A. § 9741(51) is amended to read:

17 (51) The following machinery, including repair parts, used ~~for~~ in
18 forestry operations, including timber cutting; timber removal; ~~and~~ processing
19 ~~of~~; and transportation of equipment, timber, or other solid wood forest products
20 intended to be sold ultimately at retail: skidders with grapple and cable; feller

1 bunchers; cut-to-length processors; forwarders; delimiters; loader slashers; log
2 loaders; whole-tree chippers; stationary screening systems; firewood
3 processors, elevators, ~~and~~ screens, motor trucks, motor vehicles, semi-trailers,
4 tractors, truck cranes, truck tractors, and trailers; and when sold for use on any
5 machinery listed under this subdivision, traction enhancement accessories, tire
6 chains, track systems, and winch cables. The Department of Taxes shall
7 publish guidance relating to the application of this exemption.

8 Sec. 3. EFFECTIVE DATE

9 This act shall take effect on passage.