

1 H.149

2 Introduced by Representatives Pellett of Chester, Andrews of Rutland City,
3 Devereux of Mount Holly, Donovan of Burlington, French of
4 Shrewsbury, French of Randolph, Gilbert of Fairfax, Marek of
5 Newfane, Martin of Springfield, Mook of Bennington, Nuovo
6 of Middlebury, Shand of Weathersfield, Stevens of Shoreham,
7 Till of Jericho and Zuckerman of Burlington

8 Referred to Committee on

9 Date:

10 Subject: Taxation; sales and use tax; soft drinks

11 Statement of purpose: This bill proposes to levy a sales tax on soft drinks.

12 An act relating to sales tax on soft drinks

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

14 Sec. 1. 32 V.S.A. § 9701(45) is added to read:

15 (45) Soft drinks: means nonalcoholic beverages that contain natural or
16 artificial sweeteners, but does not include beverages that contain milk or milk
17 products, soy, rice or similar milk substitutes, or greater than 50 percent of
18 vegetable or fruit juice by volume.

1 Sec. 2. 32 V.S.A. § 9741(13) is amended to read:

2 (13) Sales of food, ~~food stamps, purchases made with food stamps,~~ food
3 products, and beverages (other than soft drinks) sold for human consumption
4 off the premises where sold; food stamps, purchases made with food stamps.

5 Sec. 3. EFFECTIVE DATE

6 This act shall take effect on July 1, 2009.