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H.192

Introduced by Representative Scheuermann of Stowe

Referred to Committee on

Date:

Subject: Taxation; motor vehicle purchase and use tax; exceptions

Statement of purpose of bill as introduced: This bill proposes to expand the existing motor vehicle purchase and use tax exemption for intra-family transfers to include transfers to a sibling.

An act relating to the motor vehicle purchase and use tax exemption for intra-family transfers

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

Sec. 1. 32 V.S.A. § 8911 is amended to read:

§ 8911. EXCEPTIONS

The tax imposed by this chapter shall not apply to:

* * *

(8) Motor vehicles transferred to the spouse, mother, father, child, sibling, grandparent, or grandchild of the donor, or to a trust established for the benefit of any such persons or for the benefit of the donor, or subsequently transferred among such persons provided such motor vehicle has been registered or titled in this State in the name of the original donor.

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Sec. 2. EFFECTIVE DATE

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This act shall take effect on July 1, 2015.