

1 H.369

2 Introduced by Representatives Yantachka of Charlotte and Chesnut-

3 Tangerman of Middletown Springs

4 Referred to Committee on

5 Date:

6 Subject: Taxation; fuel tax; Low Income Weatherization Program;

7 weatherization

8 Statement of purpose of bill as introduced: This bill proposes to increase the

9 fuel tax rate to support the Low Income Weatherization Assistance Program.

10 This bill also extends the imposition of the fuel tax to June 30, 2020.

11 An act relating to the Low Income Weatherization Assistance Program

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

13 Sec. 1. 33 V.S.A. § 2503 is amended to read:

14 § 2503. FUEL TAX

15 (a)(1) There is imposed a tax on the retail sale of heating oil, propane,
16 kerosene, and other dyed diesel fuel delivered to a residence or business, at the
17 rate of ~~\$0.02~~ \$0.04 per gallon.

18 (2) There is imposed a gross receipts tax of 0.75 percent on the retail
19 sale of natural gas and coal.

1 (3) There is imposed a gross receipts tax of 0.5 percent on the retail sale
2 of electricity.

3 (b) The tax shall be levied upon and collected monthly from the seller.
4 Fuel sellers may itemize the tax on the invoice or bill, and if the seller does
5 itemize the amount, the invoice or bill shall include a statement that the tax is
6 “for support of Vermont’s Low Income Home Weatherization Program.”

7 (c) The tax shall be administered by the Commissioner of Taxes, and all
8 receipts shall be deposited by the Commissioner in the Home Weatherization
9 Assistance Fund. All provisions of law relating to the collection,
10 administration, and enforcement of the sales and use tax imposed by 32 V.S.A.
11 chapter 233 shall apply to the tax imposed by this chapter.

12 (d) No tax under this section shall be imposed for any month ending after
13 ~~June 30, 2019~~ June 30, 2021.

14 Sec. 2. EFFECTIVE DATE

15 This act shall take effect on passage.