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S.279

Introduced by Senators Perchlik, Parent and Pollina

Referred to Committee on

Date:

Subject: Taxation; sales and use tax; electricity; electric vehicles

Statement of purpose of bill as introduced: This bill proposes to exempt from the sales tax electricity sold through certain electric vehicle charging stations at business or commercial establishments.

An act relating to the sales tax and vehicle charging stations

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

Sec. 1. 32 V.S.A. § 9741 is amended as follows:

§ 9741. SALES NOT COVERED

Retail sales and use of the following shall be exempt from the tax on retail sales imposed under section 9771 of this title and the use tax imposed under section 9773 of this title.

* * *

(54) Sales of electricity made through electric vehicle supply equipment as defined in 30 V.S.A. § 201(2) that is located at a business or commercial establishment if the electricity:

1 (A) is provided to the business or commercial establishment's staff
2 and customers for the purpose of charging electric vehicles;

3 (B) is provided to the business or commercial establishment's staff
4 and customers for free;

5 (C) is billed to the account of the business or commercial
6 establishment; and

7 (D) is billed at the appropriate rate for charging electric vehicles.

8 Sec. 2. EFFECTIVE DATE

9 This act shall take effect on July 1, 2020.