

1 § 421. TAX ON MALT AND VINOUS BEVERAGES

2 (a) Every packager and wholesale dealer shall pay to the Commissioner of
3 Taxes:

4 (1) the sum of 26 and one-half cents per gallon for every gallon or its
5 equivalent of:

6 (A) malt beverages containing not more than six percent of alcohol by
7 volume at 60 degrees Fahrenheit sold by them to retailers in the State; and

8 (B) hard ciders containing not more than seven percent of alcohol by
9 volume at 60 degrees Fahrenheit sold by them to retailers in the State;

10 (2) the sum of 55 cents per gallon for each gallon of:

11 (A) malt beverages containing more than six percent of alcohol by
12 volume at 60 degrees Fahrenheit;

13 (B) hard ciders containing more than seven percent of alcohol by
14 volume at 60 degrees Fahrenheit sold by them to retailers in the State; and

15 (C) vinous beverages sold by them to retailers in the State; and

16 (3) the sum of \$1.10 per gallon of ready-to-drink spirits beverages sold
17 by them to retailers in the State.

18 (b) A manufacturer or rectifier of malt beverages, vinous beverages, or
19 ready-to-drink spirits beverages shall pay the taxes required by this subsection
20 to the Commissioner of Taxes for all malt and vinous beverages manufactured
21 or rectified by them and sold at retail.

1 (c) A packager or wholesale dealer may sell malt or vinous beverages to any
2 duly authorized agency of the U.S. Armed Forces on any U.S. Armed Forces'
3 installation presently existing in the State or which may in the future be
4 established as though to a retail dealer but without the payment of the
5 gallonage tax, subject to the filing of the returns as provided in subsection (d)
6 of this section.

7 (d)(1) For the purpose of ascertaining the amount of tax, on the filing dates
8 set out in subdivision (2) of this subsection according to tax liability, each
9 packager, wholesale dealer, manufacturer, or rectifier shall transmit to the
10 Commissioner of Taxes, upon a form prepared and furnished by the
11 Commissioner, a statement or return under oath or affirmation showing the
12 quantity of malt and vinous beverages sold by the packager, wholesale dealer,
13 manufacturer, or rectifier during the preceding filing period, and report any
14 other information requested by the Commissioner accompanied by payment of
15 the tax required by this section. The amount of tax computed under subsection
16 (a) of this section shall be rounded to the nearest whole cent. At the same time
17 this form is due, each packager, wholesale dealer, manufacturer, or rectifier
18 also shall transmit to the Commissioner in electronic format a separate report
19 showing the description, quantity, and price of malt and vinous beverages sold
20 by the packager, wholesale dealer, manufacturer, or rectifier to each retail
21 dealer as defined in section 2 of this title; provided, however, for direct sales to

1 retail dealers by manufacturers or rectifiers of vinous beverages, the report
2 required by this subsection may be submitted in a nonelectronic format.

3 (2) Where the tax liability for the immediately preceding full calendar
4 year has been (or would have been in cases when the business was not
5 operating for the entire year):

6 (A) \$2,000.00 or less, then payment of the tax and submission of the
7 documents required by this section shall be due and payable in quarterly
8 installments on or before the 25th day of the calendar month succeeding the
9 quarter ending the last day of March, June, September, and December of each
10 year; or

11 (B) more than \$2,000.00, then payment of the tax and submission of
12 the documents required by this section shall be due and payable monthly on or
13 before the 25th (23rd of February) day of the month following the month for
14 which the tax is due.

15 (e) The exemption provided in this section for beverages sold on any U.S.
16 Armed Forces' installation presently existing in the State is allowed only if the
17 sales are evidenced by a proper voucher or affidavit in a form prescribed by the
18 Commissioner of Taxes, which shall be a part of the return filed.

19 (f) A person failing to pay the tax when due, or failing to make returns as
20 required by this section, shall be subject to and governed by the provisions of
21 32 V.S.A. §§ 3202 and 3203.

22 (g) [Repealed.]

