

1 H.22

2 Introduced by Representatives Fisher of Lincoln and Minter of Waterbury

3 Referred to Committee on

4 Date:

5 Subject: Motor vehicles; diesel fuel tax; gasoline tax; rate increase

6 Statement of purpose: This bill proposes to amend the diesel fuel and gasoline  
7 taxes to base a portion of each of them on a percentage of the price of the  
8 motor fuel.

9 An act relating to diesel fuel and gasoline taxes

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

11 Sec. 1. 23 V.S.A. § 3003(a) is amended to read:

12 (a) A tax of ~~25 cents~~ \$0.25 per gallon plus four percent of the wholesale  
13 price exclusive of all federal and state excise taxes and a fee of ~~one cent~~ \$0.01  
14 per gallon is imposed on each gallon of fuel established pursuant to the  
15 provisions of 10 V.S.A. § 1942:

16 (1) sold or delivered by a distributor; or

17 (2) used by a user.

18 Sec. 2. 23 V.S.A. § 3106(a) is amended to read:

19 (a) Except for sales of motor fuels between distributors licensed in this  
20 state, which sales shall be exempt from the tax, in all cases not exempt from

1 the tax under the laws of the United States at the time of filing the report  
2 required by section 3108 of this title, each distributor shall pay to the  
3 commissioner a tax of \$0.19 per gallon plus four percent of the wholesale price  
4 excluding all federal and state excise taxes upon each gallon of motor fuel sold  
5 by the distributor. The distributor shall also pay to the commissioner a tax in  
6 the same amount upon each gallon of motor fuel used within the state by him  
7 or her.

8 Sec. 3. EFFECTIVE DATE

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