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H.262

Introduced by Representatives Edwards of Brattleboro, Donovan of  
Burlington, Sharpe of Bristol, Bray of New Haven, Burke of  
Brattleboro, Cheney of Norwich, Clarkson of Woodstock,  
Copeland-Hanzas of Bradford, Donahue of Northfield, Fisher of  
Lincoln, Greshin of Warren, Masland of Thetford, McCullough  
of Williston, Mrowicki of Putney, Nuovo of Middlebury, Pellett  
of Chester, Stevens of Waterbury, Townsend of Randolph and  
Zuckerman of Burlington

Referred to Committee on

Date:

Subject: Taxation; tax on plastic bags

Statement of purpose: This bill proposes to impose a tax on plastic bags.

An act relating to tax on plastic bags

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

Sec. 1. 32 V.S.A. chapter 234 is added to read:

CHAPTER 234. TAX ON PLASTIC BAGS

§ 9901. IMPOSITION OF TAX ON PLASTIC BAGS

(a) There shall be paid by the purchaser or recipient a tax of \$0.17 on each plastic bag purchased or received in a retail transaction in this state or

1 purchased or received for use in this state. This tax shall be separately  
2 itemized by the retailer, collected and administered in the same manner as the  
3 sales and use tax under chapter 233 of this title, and shall be subject to the  
4 collection and administrative provisions of that chapter.

5 (b) As used in this section, “plastic bag” shall mean a bag provided by a  
6 wholesale or retail seller which does not conform to the American Society for  
7 Testing and Material’s International standard D6400 for compostable plastic,  
8 as that standard may be amended from time to time. The following classes of  
9 plastic bags are excepted from the definition of a plastic bag:

10 (1) plastic bags in which loose produce, nuts, fruits, or similar items are  
11 placed by the customer to deliver such items to the point of sale area of the  
12 store.

13 (2) plastic bags used to contain goods or products sold:

14 (A) on board a ship or aircraft used for carrying passengers for  
15 compensation or hire; or

16 (B) in an area of a port or airport to which intending passengers are  
17 denied access unless in possession of a valid ticket or boarding card, for the  
18 purposes of carrying the goods on board the ship or aircraft referred to in  
19 subdivision (A) of this subdivision (2);

1           (3) bags specifically designed and manufactured for multiple reuse  
2           which are made of either cloth, other durable fabric, durable plastic that is at  
3           least 2.25 mils thick, or a combination of such materials.

4           Sec. 2. EFFECTIVE DATE

5           This act shall apply to transactions occurring on or after January 1, 2010.