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H.567

Introduced by Representatives Obuchowski of Rockingham and Partridge of  
Windham

Referred to Committee on

Date:

Subject: Alcoholic beverages; taxes

Statement of purpose: This bill proposes to exempt from the gross receipts tax  
sales of spirituous liquors by manufacturers of those spirits for off-premises  
consumption.

An act relating to a tax exemption for sales of spirituous liquors

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

Sec. 1. 7 V.S.A. § 422 is amended to read:

§ 422. TAX ON SPIRITUOUS LIQUOR

~~A~~ Except as explicitly exempted in this section, a tax of 25 percent of the  
gross revenues is hereby assessed on the sale of spirituous liquor as defined in  
section 2 of this title other than fortified wine, sold by or through the liquor  
control board in accordance with the provisions of this title.—~~A, and a~~ tax of 25  
percent of the gross revenues is hereby assessed on the sale of fortified wine so  
sold. The tax imposed under this section shall not apply to a sale made by a

- 1 licensed manufacturer or rectifier of spirits when the sale is by the bottle for
- 2 off-premises consumption pursuant to subdivision 2(15)(A) of this title.