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H.660

Introduced by Representatives Sharpe of Bristol, Donovan of Burlington,
Fisher of Lincoln, Masland of Thetford, Shand of Weathersfield
and Till of Jericho

Referred to Committee on

Date:

Subject: Taxation; sales and use tax; soft drinks

Statement of purpose: This bill proposes to impose the sales tax on soft drinks.

An act relating to sales tax on soft drinks

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

Sec. 1. 32 V.S.A. § 9701(48) is added to read:

(48) Soft drinks: means nonalcoholic beverages that contain natural or artificial sweeteners. “Soft drinks” does not include beverages that contain milk or milk products, soy, rice, or similar milk substitutes, or greater than 50 percent of vegetable or fruit juice by volume.

Sec. 2. 32 V.S.A. § 9741(13) is amended to read:

(13) Sales of food, ~~food stamps, purchases made with food stamps,~~ food products, and beverages (other than soft drinks) sold for human consumption off the premises where sold; ~~food stamps, purchases made with food stamps.~~

1 Sec. 3. EFFECTIVE DATE

2 This act shall take effect on July 1, 2010.