

1 H.98

2 Introduced by Representatives Till of Jericho, Aswad of Burlington, Donahue
3 of Northfield, Macaig of Williston, Masland of Thetford, Mook
4 of Bennington, Mrowicki of Putney, Poirier of Barre City,
5 Stevens of Waterbury and Yantachka of Charlotte

6 Referred to Committee on

7 Date:

8 Subject: Taxation; sales tax; candy

9 Statement of purpose: This bill proposes to extend the sales tax to candy.

10 An act relating to the imposition of the sales tax on candy

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

12 Sec. 1. 32 V.S.A. § 9701(31) is amended to read:

13 (31) Food and food ingredients: means substances, whether in liquid,
14 concentrated, solid, frozen, dried, or dehydrated form, that are sold for
15 ingestion or chewing by humans and are consumed for their taste or nutritional
16 value. "Food and food ingredients" does not include alcoholic beverages ~~or~~
17 tobacco, or candy.

18 Sec. 2. 32 V.S.A. § 9701(48) is added to read:

19 (48) Candy: means a preparation of sugar, honey, or other natural or
20 artificial sweeteners in combination with chocolate, fruits, nuts, or other

1 ingredients or flavorings in the form of bars, drops, or pieces. “Candy” shall
2 not include any preparation containing flour and shall require no refrigeration.

3 Sec. 3. EFFECTIVE DATE

4 This act shall take effect on July 1, 2011.