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H.251

Introduced by Representatives Partridge of Windham, Bohi of Hartford,
Conquest of Newbury, Deen of Westminster, Howard of
Cambridge, Lenex of Shelburne, Manwaring of Wilmington,
Ram of Burlington, Reis of St. Johnsbury, Scheuermann of
Stowe, Stevens of Shoreham, Trieber of Rockingham and Webb
of Shelburne

Referred to Committee on

Date:

Subject: Taxation; alcoholic beverages; spirituous liquor

Statement of purpose: This bill proposes to modify the gross receipts tax on
spirituous liquors.

An act relating to the taxation 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 tax of ~~25 percent of the gross revenues~~ is assessed on the gross revenue
on the retail sale of spirituous liquor, including fortified wine, sold by or
through the liquor control board or sold by a manufacturer or rectifier of
spirituous liquor in accordance with the provisions of this title. The tax shall

1 be of the following rates based on the gross revenue of the seller in the
2 previous year:

3 (1) if gross revenue of the seller is \$200,000.00 or lower a year, the tax
4 rate is five percent;

5 (2) if the gross revenue of the seller is between \$200,000.00 and
6 \$450,000.00, the rate of tax is \$10,000.00 plus 15 percent of gross revenues
7 over \$200,000.00;

8 (3) if the gross revenue of the seller is over \$450,000.00, the rate of the
9 tax is \$47,500.00 plus 25 percent of the gross revenue over \$450,000.00.

10 Sec. 2. EFFECTIVE DATE

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