

1 H.598
2 Introduced by Representatives Campion of Bennington, Buxton of Tunbridge,
3 Stuart of Brattleboro and Trieber of Rockingham
4 Referred to Committee on
5 Date:
6 Subject: Taxation; meals and room tax; exemptions
7 Statement of purpose: This bill proposes to exempt nonprofit organizations
8 from Vermont's meals tax for meals served at events.

9 An act relating to an exemption from Vermont's meals tax for nonprofit
10 institutions

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

12 Sec. 1. 32 V.S.A. § 9202(10)(D) is amended to read:

13 (D) "Taxable meal" shall not include:

14 (i) Food or beverage, other than that taxable under subdivision
15 (10)(C) of this section, that is a grocery-type item furnished for take-out: whole
16 pies or cakes, loaves of bread; single-serving bakery items sold in quantities of
17 three or more; delicatessen and nonprepackaged candy sales by weight or
18 measure, except party platters; whole uncooked pizzas; pint or larger closed
19 containers of ice cream or frozen confection; eight ounce or larger containers

1 of salad dressings or sauces; maple syrup; quart or larger containers of cider
2 or milk.

3 (ii) Food or beverage, including that described in subdivision
4 (10)(C) of this section:

5 (I) served or furnished ~~on the premises of~~ by a nonprofit
6 corporation or association organized and operated exclusively for religious or
7 charitable purposes, in furtherance of any of the purposes for which it was
8 organized; with the net proceeds of ~~said~~ the food or beverage to be used
9 exclusively for the purposes of the corporation or association;

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11 Sec. 2. EFFECTIVE DATE

12 This act shall take effect on January 1, 2013.