

1 H.713

2 Introduced by Representative McFaun of Barre Town

3 Referred to Committee on

4 Date:

5 Subject: Taxation; sales and use tax; exemption

6 Statement of purpose: This bill proposes to exempt Vermont employers from
7 paying sales and use tax on items purchased out of state and used in their
8 businesses.

9 An act relating to a sales and use tax exemption for Vermont employers

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

11 Sec. 1. 32 V.S.A. § 9741(49) is added to read:

12 (49) Sales of tangible personal property which has been purchased
13 outside of this state by a Vermont employer for use in the normal course of his
14 or her business. For purposes of this subdivision, the term “employer” means a
15 person who employs two or more full-time employees or their equivalent.

16 Sec. 2. EFFECTIVE DATE

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