

Suggested amendment by Vermont Grocers Association to Misc Tax Bill to exempt propane sold at stores (typical gas grill canisters)

33 VSA § 2503

(a) There is imposed a gross receipts tax of 0.5 percent on the retail sale of the following types of fuel:

(1) heating oil, **propane**, kerosene, and other dyed diesel fuel delivered to a residence or business;

~~(2) propane;~~

~~(3) natural gas;~~

~~(4) electricity;~~

~~(5) coal.~~