

1 TO THE HOUSE OF REPRESENTATIVES:

2 The Committee on Ways and Means to which was referred House Bill No.
3 542 entitled “An act relating to the taxation of soil amendments” respectfully
4 reports that it has considered the Report of the Committee on Agriculture and
5 Forest Products and recommends that the bill be amended as follows:

6 First: By striking out Sec. 2 in its entirety and inserting in lieu thereof the
7 following:

8 Sec. 2. 32 V.S.A. § 9741 is amended to read:

9 § 9741. SALES NOT COVERED

10 Retail sales and use of the following shall be exempt from the tax on retail
11 sales imposed under section 9771 of this title and the use tax imposed under
12 section 9773 of this title.

13 * * *

14 (49) Clean high carbon bulking agents, as that term is used in the
15 Agency of Natural Resources’ Solid Waste Management Rules, used for
16 commercial or on-farm composting, and food residuals used for commercial or
17 on-farm composting or on-farm energy production;

18 (50) Compost, animal manure, manipulated animal manure, and planting
19 mix when any of these items are sold in bulk. As used in this subsection, the
20 term “sold in bulk” shall mean sold in a form that is not prepackaged, or sold
21 in a packaged form in volumes greater than one cubic yard.

1 Second: By striking out Sec. 3 in its entirety and inserting in lieu thereof
2 the following:

3 Sec. 3. STATUTORY PURPOSE

4 The statutory purpose of the exemptions for composting materials, compost,
5 animal manure, manipulated animal manure, and planting mix in 32 V.S.A.
6 § 9741(49) and (50) is to support the composting industry, and to further the
7 goals of 2012 Acts and Resolves No. 148. The Office of Legislative Council is
8 authorized to place these statutory purposes in the appropriate statutory
9 sections prior to July 1, 2014.

10

11 (Committee vote: _____)

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Representative [surname]

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FOR THE COMMITTEE