

1 H.753

2 Introduced by Representative Condon of Colchester

3 Referred to Committee on

4 Date:

5 Subject: Taxation; sales and use tax; returns

6 Statement of purpose of bill as introduced: This bill proposes to require
7 taxpayers who report no use tax liability to file a separate signed statement that
8 they made no taxable purchases subject to the use tax in the applicable tax
9 year.

10 An act relating to increasing use tax compliance

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

12 Sec. 1. 32 V.S.A. § 5870(a) is amended to read:

13 (a) The Commissioner of Taxes shall provide that individuals report use tax
14 on their State individual income tax returns. Taxpayers are required to attest to
15 the amount of their use tax liability under chapter 233 of this title for the period
16 of the tax return. Alternatively, they may elect to report an amount that is a
17 percentage of their Vermont adjusted gross income indexed annually under
18 subsection (b) of this section, as shown on a table published by the
19 Commissioner of Taxes; and use tax liability arising from the purchase of each
20 item with a purchase price in excess of \$1,000.00 shall be added to the table

1 amount. If a taxpayer reports a use tax liability of zero, the return must include
2 a separate signed statement attesting that the taxpayer purchased no taxable
3 goods subject to the use tax in the applicable tax year.

4 Sec. 2. EFFECTIVE DATE

5 This act shall take effect on January 1, 2017 and apply to income tax returns
6 filed after that date.