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H.841

Introduced by Representatives Hooper of Montpelier, Pearson of Burlington,
Bartholomew of Hartland, Burke of Brattleboro,
Chesnut-Tangerman of Middletown Springs, Christie of
Hartford, Clarkson of Woodstock, Cole of Burlington, Connor
of Fairfield, Davis of Washington, Donovan of Burlington,
Fields of Bennington, Frank of Underhill, French of Randolph,
Haas of Rochester, Keenan of St. Albans City, Kitzmiller
of Montpelier, Krowinski of Burlington, LaLonde of
South Burlington, Lanpher of Vergennes, Lenes of Shelburne,
Masland of Thetford, McCormack of Burlington, McCullough
of Williston, McFaun of Barre Town, O’Sullivan of Burlington,
Patt of Worcester, Ram of Burlington, Ryerson of Randolph,
Stevens of Waterbury, Stuart of Brattleboro, Sullivan of
Burlington, Troiano of Stannard, Walz of Barre City, Yantachka
of Charlotte, and Zagar of Barnard

Referred to Committee on
Date:
Subject: Taxation; fuel gross receipts tax

1 Statement of purpose of bill as introduced: This bill proposes to reauthorize
2 the fuel gross receipts tax, and increase the rate on heating oil, natural gas, and
3 propane from 0.5 percent to 1.0 percent.

4 An act relating to reauthorizing the fuel gross receipts tax and increasing the
5 rate on certain fuels

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

7 Sec. 1. 33 V.S.A. § 2503 is amended to read:

8 § 2503. FUEL GROSS RECEIPTS TAX

9 (a) There is imposed a gross receipts tax of:

10 (1) 0.5 1.0 percent on the retail sale of the following types of fuel:

11 ~~(1)(A)~~ heating oil, propane, kerosene, and other dyed diesel fuel

12 delivered to a residence or business;

13 ~~(2)(B)~~ natural gas;

14 ~~(3)~~ electricity; and

15 ~~(4)(C)~~ coal.

16 (2) There is imposed a gross receipts tax of 0.5 percent on the retail sale
17 of electricity.

18 * * *

1 (g) No tax under this section shall be imposed for any quarter ending after
2 June 30, ~~2016~~ 2021. Monies from the escrow account shall be issued for
3 rebates pursuant to subsection (f) of this section until March 1, ~~2017~~ 2022.

4 Sec. 2. EFFECTIVE DATES

5 This act shall take effect on passage, but the tax increases in 33 V.S.A.
6 § 2503(a) shall take effect on July 1, 2017.