

1 S.146

2 Introduced by Senators Rodgers and Starr

3 Referred to Committee on

4 Date:

5 Subject: Taxation; sales and use tax; tree bark mulch

6 Statement of purpose of bill as introduced: This bill proposes to exempt the  
7 purchase of materials needed to make tree bark mulch from Vermont's sales  
8 and use tax.

9 An act relating to the exemption of materials needed to make tree bark  
10 mulch from Vermont's sales and use tax

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

12 Sec. 1. PRODUCERS OF TREE BARK MULCH

13 For the purposes of the exemption in 32 V.S.A. § 9741(14), the commercial  
14 production of tree bark mulch shall be considered industrial processing under  
15 the regulations adopted by the Department of Taxes.

16 Sec. 2. EFFECTIVE DATE AND TRANSITION

17 Notwithstanding 1 V.S.A. § 214, this act shall take effect retroactively to  
18 July 1, 2008. Taxes paid on sales after July 1, 2008 shall be refunded and any  
19 penalties and interest shall be waived if the refund claim is documented to the  
20 satisfaction of the Commissioner of Taxes.