

1 S.147

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 tree

7 bark mulch intended for resale from Vermont's sales and use tax.

8 An act relating to the exemption of tree bark mulch intended for resale from  
9 Vermont's sales and use tax

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

11 Sec. 1. 32 V.S.A. § 9741 is amended to read:

12 § 9741. SALES NOT COVERED

13 \* \* \*

14 (50) Compost, animal manure, manipulated animal manure, and planting  
15 mix when any of these items are sold in bulk. As used in this section, the term  
16 "sold in bulk" shall mean sold in a form that is not prepackaged, or sold in a  
17 packaged form in volumes greater than one cubic yard.

18 (51) Sales of tree bark mulch to a purchaser intended for resale.

1       Sec. 2. EFFECTIVE DATE AND TRANSITION

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