

1 H.35

2 Representative Browning of Arlington moves that the bill be amended by
3 adding Secs. 49a and 49b to read as follows:

4 * * * Tax Exemptions; Water Quality Impacts * * *

5 Sec. 49a. 32 V.S.A. § 5401(10) is amended to read:

6 (10) “Nonresidential property” means all property except:

7 (A) Property which is exempt from the municipal property tax by law
8 and not by vote of the municipality.

9 (B) Property which is subject to the tax on railroads imposed by
10 subchapter 2 of chapter 211 of this title, the tax on telephone companies
11 imposed by subchapter 6 of chapter 211 of this title, or the tax on electric
12 generating plants imposed by chapter 213 of this title.

13 (C) Homesteads declared in accordance with section 5410 of this
14 title.

15 (D) Personal property, machinery, inventory and equipment, ski lifts,
16 and snow-making equipment for a ski area; provided, ~~however,~~ that:

17 (i) prior to claiming an exemption under this subdivision, the
18 owner or operator of a ski area located in a watershed listed by the Agency of
19 Natural Resources as impaired under 33 U.S.C. § 1313 shall certify that he or
20 she and all land owned or controlled by the ski area is operated or managed in
21 accordance with the Vermont Water Quality Standards, does not have an active

1 enforcement violation that has reached a final order with the Agency of
2 Natural Resources, and is in compliance with all terms and conditions of a
3 current permit issued by the Agency of Natural Resources;

4 (ii) this subdivision shall not exclude from the definition of
5 “nonresidential property” the following real or personal property:

6 (i)(I) utility cables and lines, poles, and fixtures (except those
7 taxed under subchapter 6 of chapter 211 of this title); provided that utility
8 cables, lines, poles, and fixtures located on homestead property and owned by
9 the person claiming the homestead shall be taxed as homestead property;

10 (ii)(II) gas distribution lines (except aboveground meters,
11 regulators and gauges, and leased water heaters are excluded personal
12 property).

13 * * *

14 Sec. 49b. 32 V.S.A. § 9741 is amended to read:

15 § 9741. SALES NOT COVERED

16 Retail sales and use of the following shall be exempt from the tax on retail
17 sales imposed under section 9771 of this title and the use tax imposed under
18 section 9773 of this title.

19 * * *

20 (3) Agriculture feeds, seed, plants, baler twine, silage bags, agricultural
21 wrap, sheets of plastic for bunker covers, liming materials, breeding and other

1 livestock, semen breeding fees, baby chicks, turkey poults, agriculture
2 chemicals other than pesticides, veterinary supplies, and bedding; ~~and~~
3 ~~fertilizers and pesticides~~ for use and consumption directly in the production for
4 sale of tangible personal property on farms, including stock, dairy, poultry,
5 fruit and truck farms, orchards, nurseries, or in greenhouses or other similar
6 structures used primarily for the raising of agricultural or horticultural
7 commodities for sale.