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S.250

Representative Tate of Mendon moves that the House propose to the Senate that the bill be amended after Sec. 8, 7 V.S.A. § 424, by inserting Secs. 9, 10, and 11 to read as follows:

Sec. 9. 7 V.S.A. § 421 is amended to read:

§ 421. TAX ON MALT AND VINOUS BEVERAGES

(a) Every bottler and wholesaler shall pay to the Commissioner of Taxes the sum of 26 and one-half cents per gallon for every gallon or its equivalent of malt beverage containing not more than six percent of alcohol by volume at 60 degrees Fahrenheit sold by them to retailers in the State and the sum of 55 cents per gallon for each gallon of malt beverage containing more than six percent of alcohol by volume at 60 degrees Fahrenheit and each gallon of vinous beverages sold by them to retailers in the State and shall also pay to the Liquor Control Board all fees for bottler's and wholesaler's licenses. A manufacturer or rectifier of malt or vinous beverages shall pay the taxes required by this subsection to the Commissioner of Taxes for all malt and vinous beverages manufactured or rectified by them and sold at retail.

* * *

(c)(1) For the purpose of ascertaining the amount of tax, ~~on or before the tenth day of each calendar month~~ on the filing dates set out in subdivision (2) of this subsection according to tax liability, each bottler and wholesaler shall

1 transmit to the Commissioner of Taxes, upon a form prepared and furnished by
2 the Commissioner, a statement or return under oath or affirmation showing the
3 quantity of malt and vinous beverages sold by the bottler or wholesaler during
4 the preceding ~~calendar month~~ filing period, and report any other information
5 requested by the Commissioner accompanied by payment of the tax required
6 by this section. The amount of tax computed under subsection (a) of this
7 section shall be rounded to the nearest whole cent. At the same time this form
8 is due, each bottler and wholesaler also shall transmit to the Commissioner in
9 electronic format a separate report showing the description, quantity, and price
10 of malt and vinous beverages sold by the bottler or wholesaler to each retail
11 dealer as defined in subdivision 2(18) of this title; provided, however, for
12 direct sales to retail dealers by manufacturers or rectifiers of vinous beverages,
13 the report required by this subsection may be submitted in a nonelectronic
14 format.

15 (2) Where the tax liability for the immediately preceding full calendar
16 year has been (or would have been in cases when the business was not
17 operating for the entire year):

18 (A) \$1,000.00 or less, then payment of the tax and submission of the
19 documents required by this section shall be due in one annual filing on or
20 before the 25th day of January of each year;

1 422 of this title shall be due and payable in one annual payment on or before
2 the 25th day of January of each year. Where the spirits and fortified wines tax
3 liability of a manufacturer or rectifier under section 422 of this title for the
4 immediately preceding full calendar year has been (or would have been in
5 cases when the business was not operating for the entire year) more than
6 \$1,000.00, the tax imposed on the manufacturer or rectifier by section 422 of
7 this title shall be due and payable in quarterly installments on or before the
8 25th day of the calendar month succeeding the quarter ending the last day of
9 March, June, September, and December of each year.

10 Sec. 11. 32 V.S.A. § 9243 is amended to read:

11 § 9243. RETURNS AND PAYMENT

12 (a) Where the meals and rooms tax liability under this chapter for the
13 immediately preceding full calendar year has been (or would have been in
14 cases when the business was not operating for the entire year) ~~\$500.00~~
15 \$3,000.00 or less, the gross receipts taxes imposed by this chapter shall be due
16 and payable in quarterly installments on or before the 25th day of the calendar
17 month succeeding the quarter ending the last day of March, June, September,
18 and December of each year. In all other cases, the gross receipts tax imposed
19 by this chapter shall be due and payable monthly on or before the 25th (23rd of
20 February) day of the month following the month for which the tax is due. The
21 Commissioner may authorize payment of the tax due by electronic funds

1 transfer. The Commissioner may require payment by electronic funds transfer
2 from any taxpayer who is required by federal tax law to pay any federal tax in
3 that manner, or from any taxpayer who has submitted to the Department of
4 Taxes two or more protested or otherwise uncollectible checks with regard to
5 any State tax payment in the prior two years. Each operator shall make out and
6 sign under the pains and penalties of perjury a return for each quarter or month.
7 The return shall be filed with the Commissioner on a form prescribed by the
8 Commissioner. The Commissioner shall distribute return forms to the
9 operators, but no operator shall be excused from liability for failure to file a
10 return or pay the tax because he or she has failed to receive a form. A
11 remittance for the amount of taxes shall accompany each quarterly or monthly
12 return. Returns shall be made on forms provided by the Commissioner.
13 Payment of taxes by electronic funds transfer does not affect the requirement
14 to file returns.

15 * * *

16 and by renumbering the remaining sections to be numerically correct