

1 TO THE HOUSE OF REPRESENTATIVES:

2 The Committee on Ways & Means to which was referred House Bill No.
3 864 entitled “An act relating to agricultural exemption from Vermont’s sales
4 and use tax” respectfully reports that it has considered the same and
5 recommends that the bill be amended as follows:

6 First: By striking Sec. 1 in its entirety and inserting in lieu thereof:

7 Sec. 1. 32 V.S.A. § 9741(25) is amended to read:

8 (25) Sales of agricultural machinery and equipment for use and
9 consumption ~~directly and exclusively, except for isolated or occasional uses,~~
10 predominately in the production for sale of tangible personal property on farms
11 (including stock, dairy, poultry, fruit, and truck farms), orchards, nurseries, or
12 in greenhouses or other similar structures used primarily for the raising of
13 agricultural or horticultural commodities for sale. ~~It shall be rebuttably~~
14 ~~presumed that uses are not isolated or occasional if they total more than four~~
15 ~~percent of the time the machinery or equipment is operated.~~ As used in this
16 subdivision, the term “predominately” means 75 percent or more of the time
17 the machinery or equipment is in use.

18 Second: By striking Sec. 2 in its entirety and inserting in lieu thereof the
19 following:

20 Sec. 2. [Deleted.]

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4 (Committee vote: _____)

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Representative _____

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FOR THE COMMITTEE