

**From:** AEastman@leg.state.vt.us  
**Subject:** Re: Sales & Use Tax  
**Date:** 03/16/2016 01:28 PM  
**To:** RLawrence@leg.state.vt.us  
**CC:** richlaw@kingcon.com

Hi Dick,

Below is the conclusion to our work- Jackie Folsum, Jane Clifford and Lyn Desmarais helped to compile the below. The bold is my thoughts.

Christmas Trees are not taxed unless sold in a commercial facility- **taxable under current statute.**  
 not charging tax at farm markets  
 not charging tax on farm- "cut your own"

Barn cleaners, ventilation, dryers, elevators, irrigation systems- sales tax has not been paid- **all taxable under current statute and will continue to be taxed under proposed language change.**

Gates, free stalls, panels, fencing and fencing supplies- there are some fencing companies that charge tax to all and then some that don't charge any sales tax- even on residential- **taxable under current statute- will be non taxable for ag use under proposed language.**

Washing, Cleaning and sanitizing chemicals no sales tax has been paid-**taxable under current statute- will be non taxable for ag use under proposed language.**

Liquid Nitrogen- no sales tax has been paid- **taxable under current statute- will be non taxable for ag use under proposed language.**

Manure Spreaders- no tax has been paid exempt for potential audits where stacking manure has not been seen as an agricultural practice- **non taxable under current statute and will remain non taxable under proposed language.**

Greenhouses- components used in soil making pots to contain seedlings/plants, plastic for covering houses and florist wrap- some have paid sales tax and some haven't been paying sales tax- **some are taxed and some are not under current statute- will be exempt under new language and tax collected at the time of sale unless the sale is that of a vegetable plant.**

Diesel- should be exempt, but some farmers have been charged sales tax and many haven't- **Exempt under current statute and will remain non taxable under proposed language.**

Equipment Supplies- oil filters, gas filters, parts— no sales tax has been charged- **taxable under current statute- will be non taxable for ag use under proposed language.**

Tingly Boots, Bogs, Muck Boots- some are paying tax, some are not- **tax department didn't state if these items are taxable or nontaxable on their list that they provided the House Ag & Forestry Products Committee.**

Rep. Alyson Eastman  
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On Mar 14, 2016, at 1:31 PM, [richlaw@kingcon.com](mailto:richlaw@kingcon.com) . <[richlaw@kingcon.com](mailto:richlaw@kingcon.com)> wrote:

Allison;

Could you compile a list of items or categories that you feel should be taxed but presently are not; my intent is to identify items that could produce tax revenue for the state; supporting the theory that our bill would be revenue neutral.

Thanks; Dick