1 H.873

- 2 Representative Berry of Manchester moves that the bill be amended by
- 3 striking out Sec. 18 in its entirety and inserting in lieu thereof a new Sec. 18 to
- 4 read as follows:

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- 5 Sec. 18. 32 V.S.A. § 9202 is amended to read:
- 6 § 9202. DEFINITIONS
- The following words, terms, and phrases when used in this chapter shall
 have the meanings ascribed to them in this section unless the context clearly
 indicates a different meaning:

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(3) "Hotel" means an establishment which holds itself out to the public by offering sleeping accommodations for a consideration, whether or not the major portion of its operating receipts is derived therefrom and whether or not the sleeping accommodations are offered to the public by the owner or proprietor or lessee, sublessee, mortgagee, licensee, or any other person or the agent of any of the foregoing. The term includes inns, motels, tourist homes and cabins, ski dormitories, ski lodges, lodging homes, rooming houses, furnished-room houses, boarding houses, and private clubs, as well as any building or structure or part thereof to the extent to which any such building or structure or part thereof in fact is held out to the public by offering sleeping accommodations for a consideration. The term shall not include the following:

1	(A) a hospital, licensed under 18 V.S.A. chapter 43 or a nursing
2	home, residential care home, assisted living residence, home for the terminally
3	ill, therapeutic community residence as defined pursuant to 33 V.S.A.
4	chapter 71, or independent living facility;
5	(B) any establishment operated by any state or United States U.S.
6	agency or institution, except the Department of Forests, Parks and Recreation
7	of the State of Vermont;
8	(C) an establishment operated by a nonprofit corporation or
9	association organized and operated exclusively for religious, charitable, or
10	educational purposes, one or more, which, in furtherance of any of the
11	purposes for which it was organized, operates a hotel as defined herein; and
12	(D) a continuing care retirement community certified under 8 V.S.A.
13	chapter 151; and
14	(E) an establishment operated by at least one operator 65 years of age
15	or older that provides three or less occupancies at any one time.
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17	(15) "Restaurant" means:
18	(A) An establishment from which food or beverage of the type for
19	immediate consumption is sold or for which a charge is made, including a cafe,
20	cafeteria, dining room, diner, lunch counter, snack bar, private or social club,
21	bar, tavern, street vendor, or person engaged in the business of catering.

(B) An establishment 80 percent or more of whose total sales of food
and beverage in the previous taxable year were, or in the first taxable year are
reasonably projected to be, of alcoholic beverages, food, and beverage that are
taxable under subdivision (10)(C) of this section, and food and beverage that
are taxable under subdivision (10)(B) and are not exempt under subdivision
(10)(D) of this section.
(C) "Restaurant" shall not include a snack bar on the premises of a
retail grocery or "convenience" store.
(D) A vending machine is not a restaurant, but food or beverage that

is sold from a vending machine shall be deemed to be sold by a "restaurant" if

the vending machine is located on the premises of a restaurant.