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Sec. X. 33 V.S.A. § 2503 is amended to read:

§ 2503. FUEL GROSS RECEIPTS TAX

(a) There is imposed a gross receipts tax of:

~~(1) 0.5~~ 1.0 percent on the retail sale of the following types of fuel:

~~(1)(A)~~ heating oil, propane, kerosene, and other dyed diesel fuel

delivered to a residence or business;

~~(2)(B)~~ natural gas;

~~(3)~~ electricity; and

~~(4)(C)~~ coal.

(2) There is imposed a gross receipts tax of 0.5 percent on the retail sale of electricity.

\* \* \*