1	* * * Satellite Programming Tax * * *
2	Sec. XX. 32 V.S.A. chapter 242 is added to read: [Effective 7/1/15]
3	CHAPTER 242. TAX ON SATELLITE TELEVISION
4	<u>PROGRAMMING</u>
5	§ 10401. DEFINITIONS
6	As used in this chapter:
7	(1) "Commissioner" means the Commissioner of Taxes.
8	(2) "Distributor" means any person engaged in the business of making
9	satellite programming available for purchase by subscribers.
10	(3) "Satellite programming" means radio and television audio and video
11	programming services where the programming is distributed or broadcast by
12	satellite directly to the subscriber's receiving equipment located at an end user
13	subscribers' or end user customers' premises.
14	(4) "Subscriber" means a person who purchases programming taxable
15	under this chapter.
16	§ 10402. TAX IMPOSED
17	(a) There is imposed a tax on provision of satellite programming to a
18	subscriber located in this State. The tax shall be at the rate of fiver percent of
19	all gross receipts derived by the distributor from the provision of satellite
20	programming in this State.

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1	(b) The tax together with a return in a form prescribed by the
2	Commissioner shall be paid to the Commissioner quarterly on or before the
3	25th day of the month following the last day of each quarter of the taxpayer's
4	taxable year under the Internal Revenue Code. The Commissioner shall
5	deposit the payments collected into the General Fund.
6	(c) To the extent they are not explicitly in conflict with the provisions of
7	this chapter, the provisions of chapter 103 and subchapters 6, 7, 8, and 9 of
8	chapter 151 of this title shall apply to the tax imposed by this section.
9	§ 10403. EXEMPTIONS
10	(a) The following transactions are not covered by the tax in this chapter:
11	(1) transactions that are not within the taxing power of this State;
12	(2) the provision of satellite programming to a person for resale; and
13	(b) The following organizations are not covered by the tax in this chapter:
14	(1) the State of Vermont or any of its agencies, instrumentalities, public
15	authorities, or political subdivisions; and
16	(2) the United States of America or any of its agencies and
17	instrumentalities.
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