

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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