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H.225

Introduced by Representatives Sibia of Dover, Burke of Brattleboro, Carr of  
Brandon, Chesnut-Tangerman of Middletown Springs, Condon  
of Colchester, Donovan of Burlington, Forguites of Springfield,  
Gannon of Wilmington, Keefe of Manchester, Kimbell of  
Woodstock, Olsen of Londonderry, Stuart of Brattleboro, and  
Sullivan of Dorset

Referred to Committee on

Date:

Subject: Taxation; sales and use tax

Statement of purpose of bill as introduced: This bill proposes to find out  
whether Amazon.com is collecting the local option portion of Vermont's sales  
and use tax.

An act relating to information on the collection of the local option portion  
of Vermont's sales and use tax

It is hereby enacted by the General Assembly of the State of Vermont:

Sec. 1. LOCAL OPTION TAXES COLLECTED BY AMAZON.COM

Notwithstanding any other provision of law, the Department of Taxes shall  
report to the General Assembly, on or before July 1, 2017, on whether

- 1 Amazon.com, or any of its affiliates or subsidiaries, is collecting and remitting
- 2 Vermont's local option tax under 24 V.S.A. § 138.
- 3 Sec. 2. EFFECTIVE DATE
- 4 This act shall take effect on passage.