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H.355

Introduced by Representatives Burke of Brattleboro and Bartholomew of  
Hartland

Referred to Committee on

Date:

Subject: Taxation; bicycles

Statement of purpose of bill as introduced: This bill proposes to exempt  
motor-assisted bicycles from the sales and use tax.

An act relating to exempting motor-assisted bicycles from the sales and use  
tax

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

Sec. 1. 32 V.S.A. § 9741 is amended to read:

§ 9741. SALES NOT COVERED

Retail sales and use of the following shall be exempt from the tax on retail  
sales imposed under section 9771 of this title and the use tax imposed under  
section 9773 of this title.

\* \* \*

(51) Motor-assisted bicycles, as defined in 23 V.S.A. § 4(45)(B).

Sec. 2. EFFECTIVE DATE

This act shall take effect on July 1, 2017.