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H.357

Introduced by Representatives Helm of Fair Haven and McCormack of
Burlington

Referred to Committee on

Date:

Subject: Taxation; sales and use tax; exemptions; advanced wood boilers

Statement of purpose of bill as introduced: This bill proposes to exempt
indoor commercial and residential advanced wood boilers from the sales and
use tax.

An act relating to exempting indoor commercial and residential advanced
wood boilers 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. § 9701 is amended to read:

§ 9701. DEFINITIONS

Unless the context in which they occur requires otherwise, the following
terms when used in this chapter mean:

* * *

(54) “Noncollecting vendor” means a vendor that sells tangible personal
property or services to purchasers who are not exempt from the sales tax under
this chapter, but that does not collect the Vermont sales tax.

1 Sec. 3. EFFECTIVE DATE

2 This act shall take effect on July 1, 2017.