1	H.357
2	Introduced by Representatives Helm of Fair Haven and McCormack of
3	Burlington
4	Referred to Committee on
5	Date:
6	Subject: Taxation; sales and use tax; exemptions; advanced wood boilers
7	Statement of purpose of bill as introduced: This bill proposes to exempt
8	indoor commercial and residential advanced wood boilers from the sales and
9	use tax.
10 11	An act relating to exempting indoor commercial and residential advanced wood boilers from the sales and use tax
12	It is hereby enacted by the General Assembly of the State of Vermont:
13	Sec. 1. 32 V.S.A. § 9701 is amended to read:
14	§ 9701. DEFINITIONS
15	Unless the context in which they occur requires otherwise, the following
16	terms when used in this chapter mean:
17	* * *
18	(54) "Noncollecting vendor" means a vendor that sells tangible personal
19	property or services to purchasers who are not exempt from the sales tax under
20	this chapter, but that does not collect the Vermont sales tax.

1	(55) "Advanced wood boiler" means a boiler or furnace:
2	(A) installed as a primary central heating system;
3	(B) rated as high-efficiency, meaning a higher heating value or gross
4	calorific value of 80 percent or more;
5	(C) containing at least one week fuel-storage, automated startup and
6	shutdown, and fuel feed; and
7	(D) meeting other efficiency and total particulate matter standards
8	established by the Department of Public Service.
9	Sec. 2. 32 V.S.A. § 9741 is amended to read:
10	§ 9741. SALES NOT COVERED
11	Retail sales and use of the following shall be exempt from the tax on retail
12	sales imposed under section 9771 of this title and the use tax imposed under
13	section 9773 of this title.
14	* * *
15	(50) Compost, animal manure, manipulated animal manure, and planting
16	mix when any of these items are sold in bulk. As used in this section, the term
17	"sold in bulk" shall mean sold in a form that is not prepackaged, or sold in a
18	packaged form in volumes greater than one cubic yard.
19	(51) Advanced wood boilers, as defined in section 9701 of this title,
20	whether for residential or commercial use.

BILL AS INTRODUCED 2017

- 1 Sec. 3. EFFECTIVE DATE
- 2 <u>This act shall take effect on July 1, 2017.</u>