

**\* \* \* Sales and Use Tax; Meals and Rooms Tax; reporting\* \* \***

Sec. 19 (repeal of rooms tax reporting requirement) from draft 1.1 is removed

Sec. XX. OUTREACH AND EDUCATION FOR MEALS AND ROOMS  
AND SALES AND USE TAX COLLECTION

Secs. 21a (rooms tax reporting) and 25–26 (reporting requirements for noncollecting vendors) of 2016 Acts and Resolves No. 134 were enacted with contingent effective dates. Given that those sections shall now be effective July 1, 2017, and given that Sec. 15 (additional reporting requirements for noncollecting vendors) shall also be effective July 1, 2017, the Tax Department shall undertake a program of outreach and education for persons subject to those provisions, and the consumers they serve, in advance of July 1, 2017. These education and outreach efforts shall include disseminating information related to the new statutory reporting requirements, rules, and forms for compliance, and resources for responding to frequently asked questions.

Sec. XX. 32 V.S.A. § 9712 is amended to read:

§ 9712. NOTICE REQUIREMENTS FOR NONCOLLECTING VENDORS

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(c) Each noncollecting vendor shall file an annual statement for each purchaser with the Department of Taxes, on forms required by the Commissioner, showing the total amount paid for Vermont purchases by that purchaser during the preceding calendar year or any portion thereof, and this annual statement shall be filed on or before March 1 of each year. The notice requirements of this subsection only apply to noncollecting vendors who make

\$100,000.00 or more of sales into Vermont in the previous calendar year.

Failure to file the annual statement required by this subsection shall subject the noncollecting vendor to a penalty of \$10.00 for each purchaser that should have been included in the annual statement, unless the noncollecting vendor shows reasonable cause for such failure.

(d) The Commissioner is authorized to adopt rules or procedures or to create forms necessary to implement this section. Penalties imposed under this section shall be subject to the same administrative and appeal provisions of this chapter as if imposed under section 3202 of this title.