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H.82

Introduced by Representatives Wood of Waterbury, Stevens of Waterbury, and
Noyes of Wolcott

Referred to Committee on

Date:

Subject: Taxation; sales and use tax; timber harvesting equipment; parts

Statement of purpose of bill as introduced: This bill proposes to exempt from
the sales and use tax parts for or accessories sold with timber harvesting
equipment.

An act relating to the taxation of timber harvesting equipment

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) The following machinery, including repair parts and parts or

~~accessories sold for the machinery, used for timber cutting, timber removal,~~

1 ~~and processing of timber or other solid wood forest products intended to be~~
2 sold ultimately at retail: skidders with grapple and cable, feller bunchers, cut-
3 to-length processors, forwarders, delimiters, loader slashers, log loaders,
4 whole-tree chippers, stationary screening systems, and firewood processors,
5 elevators, and screens. The Department of Taxes shall publish guidance
6 relating to the application of this exemption.

7 * * *

8 Sec. 2. EFFECTIVE DATE

9 ~~This act shall take effect on passage.~~

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) The following machinery, including repair parts, used for timber cutting, timber removal, and processing of timber or other solid wood forest products intended to be sold ultimately at retail: skidders with grapple and cable; feller bunchers; cut-to-length processors; forwarders; delimiters; loader slashers; log loaders; whole-tree chippers; stationary screening systems; ~~and~~ firewood processors, elevators, and screens; and when sold for use on any machinery listed under this subdivision, traction enhancement

accessories, tire chains, track systems, and winch cables. The Department of Taxes shall publish guidance relating to the application of this exemption.

* * *

Sec. 2. EFFECTIVE DATE

This act shall take effect on passage