

H.82

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, 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.

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Sec. 2. EFFECTIVE DATE

This act shall take effect on passage