

1 S.71

2 Introduced by Senators Perchlik and Ingram

3 Referred to Committee on

4 Date:

5 Subject: Taxation; sales and use tax; exemptions; candy

6 Statement of purpose of bill as introduced: This bill proposes to eliminate the
7 current sales tax exemption for candy, and to dedicate the money raised from
8 this change to supporting the Child Care Financial Assistance Program.

9 An act relating to eliminating the sales tax exemption for candy and using
10 that money to support child care assistance

11 It is hereby enacted by the General Assembly of the State of Vermont:

12 Sec. 1. 32 V.S.A. § 9701 is amended to read:

13 (31) "Food and food ingredients" means substances, whether in liquid,
14 concentrated, solid, frozen, dried, or dehydrated form, that are sold for
15 ingestion or chewing by humans and are consumed for their taste or nutritional
16 value. "Food and food ingredients" does not include alcoholic beverages,
17 tobacco, ~~or~~ soft drinks, or candy.

18 * * *

19 (56) "Candy" means a preparation of sugar, honey, or other natural or
20 artificial sweeteners in combination with chocolate, fruits, nuts, or other

1 ingredients or flavorings in the form of bars, drops, or pieces. “Candy” shall
2 not include any preparation containing flour and shall require no refrigeration.

3 Sec. 2. 16 V.S.A. § 4025(b)(5) is added to read:

4 (5) to provide appropriations in support of the Child Care Financial
5 Assistance Program created under 33 V.S.A. chapter 35, subchapter 2.

6 Sec. 3. INTENT

7 It is the intent of the General Assembly that the amount of revenue raised
8 by eliminating the sales tax exemption for candy under this bill be appropriated
9 each year to support the Child Care Financial Assistance Program, in addition
10 to any other appropriations from any other source.

11 Sec. 4. EFFECTIVE DATE

12 This act shall take effect on July 1, 2019.