

1 S.130

2 Introduced by Senators Benning, Campion and Sears

3 Referred to Committee on

4 Date:

5 Subject: Taxation; sales tax; exemption for veterinary supplies

6 Statement of purpose of bill as introduced: This bill proposes to clarify which
7 veterinary supplies are exempt from sales tax.

8 An act relating to exempting veterinary supplies from sales tax

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

10 Sec. 1. 32 V.S.A. § 9741 is amended to read:

11 § 9741. SALES NOT COVERED

12 Retail sales and use of the following shall be exempt from the tax on retail
13 sales imposed under section 9771 of this title and the use tax imposed under
14 section 9773 of this title.

15 * * *

16 (3) Agriculture feeds, seed, plants, baler twine, silage bags, agricultural
17 wrap, sheets of plastic for bunker covers, liming materials, breeding and other
18 livestock, semen breeding fees, baby chicks, turkey poults, agriculture
19 chemicals other than pesticides, ~~veterinary supplies~~, and bedding; and
20 fertilizers and pesticides for use and consumption directly in the production for

1 sale of tangible personal property on farms, including stock, dairy, poultry,
2 fruit and truck farms, orchards, nurseries, or in greenhouses or other similar
3 structures used primarily for the raising of agricultural or horticultural
4 commodities for sale.

5 * * *

6 (53) Veterinary supplies, which include pharmaceuticals, durable goods,
7 and equipment, provided they have a direct medical use or are used to diagnose
8 and treat farm animals and pets.

9 * * *

10 Sec. 2. EFFECTIVE DATE

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