

[MUST PASS S.339 LANGUAGE AS PROPOSED BY THE DMV]

* * * School Buses * * *

Sec. A. 23 V.S.A. § 1283(a) is amended to read:

(a) Types I and II school buses shall be:

* * *

(2) Painted national school bus glossy yellow, except that the hood shall be either ~~that color~~ national school bus glossy yellow or lusterless black ~~and~~, the fenders shall be either ~~that color~~ national school bus glossy yellow or black, ~~and the roof shall be either national school bus glossy yellow or white.~~

For Type II school buses, the requirements of this subdivision and subdivision (a)(3) of this section shall apply to any new bus ordered on or after January 1, 2000.

(3) Equipped with bumpers of glossy black, unless for increased night visibility they are covered with a reflective material, or, if the school bus is a plug-in electric vehicle, blue.

* * *

* * * Acceptable Forms of Notice for Commercial Vehicle Operations * * *

Sec. B. 23 V.S.A. chapter 27 is amended to read:

CHAPTER 27. DIESEL FUEL TAX

* * *

§ 3002. DEFINITIONS

1 As used in this chapter:

2 * * *

3 (11) “Mail,” “mails,” “mailing,” and “mailed” mean any method of
4 delivery authorized by the Commissioner, which shall include by hand, U.S.
5 mail, and electronic transmission.

6 * * *

7 § 3005. DEALER’S AND DISTRIBUTOR’S LICENSES; APPLICATION;
8 ISSUANCE

9 * * *

10 (b) An applicant for a dealer’s or distributor’s license shall file by mail an
11 application furnished by the Commissioner with the Commissioner ~~an~~
12 ~~application prepared and furnished by the Commissioner.~~ The application shall
13 not be under oath but shall contain a declaration that it is made under the
14 penalties of perjury.

15 * * *

16 § 3009. DISCONTINUANCE, REVOCATION, AND REINSTATEMENT
17 OF LICENSES

18 (a) When any person ceases to be a licensee by reason of a discontinuance,
19 sale, or transfer of his or her business at any location, he or she shall notify the
20 Commissioner in writing by mail at the time the discontinuance, sale, or
21 transfer takes effect. The notice shall give the date of discontinuance and, in

1 the event of a sale or transfer of the business, the name and address of the
2 purchaser or transferee. All taxes, interest, and penalties not yet due and
3 payable under the provisions of this chapter shall be due and payable,
4 notwithstanding such provisions, concurrently with the discontinuance, sale, or
5 transfer. The licensee shall file a report by mail and simultaneously pay all
6 taxes, interest, penalties, and other expenses due by him or her and surrender to
7 the Commissioner the license certificate issued to him or her together with all
8 duplicates and copies, and a user shall remove and surrender to the
9 Commissioner all identification markers from his or her motor vehicles. Until
10 such notice has been given to the Commissioner by a licensee required to file a
11 bond, the seller and his or her surety shall be liable for the taxes, interest,
12 penalties, and other expenses accruing against the transferee, but only to the
13 extent of the value of the property transferred.

14 (b) The Commissioner may suspend or revoke the license, the right to
15 operate any vehicle, and any registrations of a person who fails to comply with
16 any provision of this chapter or any rule adopted pursuant to this chapter. Such
17 suspension or revocation shall be effective upon not less than 15 days’ notice
18 unless within those 15 days the licensee ~~shall request in writing~~ mails a written
19 request for a hearing to show cause why the suspension or revocation should
20 not become effective.

21 * * *

1 § 3011. BOND REQUIREMENT; AMOUNT; FAILURE OF SECURITY

2 (a) When the Commissioner deems it necessary to protect the revenues to
3 be obtained under this chapter, he or she may require a user, dealer, or
4 distributor to file with him or her a bond, issued by a surety company
5 authorized to transact business in this State and approved by the Commissioner
6 of Financial Regulation of this State as to solvency and responsibility, in an
7 amount fixed by the Commissioner, but not to exceed the total potential
8 liability of such person, to secure the payment of any tax or penalties or
9 interest due or which may become due from a licensee under this chapter. In
10 the event that the Commissioner determines that such person is to file a bond,
11 he or she shall ~~give notice to him or her to that effect, specifying~~ notify the
12 user, dealer, or distributor by mail of the amount of the bond required. That
13 person shall file a bond within 15 days after the giving of the notice unless
14 within those 15 days he or she shall request in writing sent by mail a hearing
15 before the Commissioner at which the necessity, propriety, and amount of the
16 bond shall be determined by the Commissioner. The Commissioner’s
17 determination shall be final and shall be complied with within 15 days after the
18 giving of notice thereof mailing to the user, dealer, or distributor. In lieu of a
19 bond, securities approved by the Commissioner or cash in such amount as he
20 or she may prescribe may be deposited, which shall be kept in the custody of
21 the State Treasurer who may at any time upon instructions from the

1 Commissioner without notice to the depositor apply them to any tax or interest
2 or penalties due, and for that purpose the securities may be sold by him or her
3 at public or private sale without notice to the depositor thereof.

4 * * *

5 § 3012. DISCHARGE OF SURETY

6 Any surety on a bond furnished by a licensee shall be discharged from any
7 liability to the State accruing on the bond after expiration of 60 days from the
8 date the surety ~~shall have~~ filed by mail with the Commissioner a written
9 request to be released and discharged, but the surety shall not be released or
10 discharged from liability already accrued or which shall accrue before the
11 expiration of the 60-day period. The Commissioner, upon receipt of such a
12 request, shall promptly notify by mail the licensee who furnished the bond.
13 Unless the licensee, prior to the expiration of the 60-day period, files a new
14 bond satisfactory to the Commissioner, the Commissioner shall revoke his or
15 her license.

16 § 3013. RECORDS; SALES INVOICE; INSPECTION

17 * * *

18 (b) Each sale or delivery of fuel by a dealer to a user shall be recorded on
19 demand by the user upon a preprinted, serially numbered invoice approved in
20 form and content by the Commissioner and ~~a copy~~ delivered to the user by
21 mail. The sales invoice shall constitute a receipt for the amount of tax

1 collected by the dealer upon payment by the user. Copies of the sales invoices
2 shall be retained by the user and the dealer for not less than three years. For
3 the purposes of claiming a tax credit or refund under sections 3015 and 3020 of
4 this title, a user with the approval of the Commissioner may submit as a receipt
5 a record of purchases made upon which the tax was paid at the time of
6 purchase; provided, however, that the supporting documents are available for
7 audit purposes in readily accessible form or on readable microfilm.

8 * * *

9 § 3014. REPORTS; EXCEPTIONS

10 (a) Every distributor or dealer, on or before the 25th day of each month,
11 shall file by mail with the Commissioner on forms prescribed by him or her a
12 report for the preceding month ~~which~~ that shall include the number of gallons
13 of fuel sold or delivered. A distributor’s report shall also include the identity
14 of the person to whom the fuel was sold or delivered, the amount of the tax
15 collected and by whom, and the monthly total of fuel sold or delivered. The
16 report shall be filed even though no fuel was sold or delivered.

17 (b) Every licensed user shall file by mail a report with the Commissioner
18 on forms prescribed or in a form approved by him or her, which shall include
19 the number of gallons of fuel used in Vermont by motor vehicles owned or
20 operated by him or her. All users shall file on a quarterly basis on or before
21 April 30 for the calendar quarter ending March 31, on or before July 31 for the

1 calendar quarter ending June 30, on or before October 31 for the calendar
2 quarter ending September 30, and on or before January 31 for the calendar
3 quarter ending December 31. The report shall be filed even though no motor
4 fuel was used or delivered.

5 * * *

6 § 3026. REPORTS BY RAILROADS

7 (a) Every person or corporation operating a railroad in the State shall file
8 by mail a report with the Commissioner on forms prescribed by him or her,
9 which shall include the number of gallons of fuel used in Vermont by railroad
10 trains owned or operated by them on a quarterly basis on or before October 31
11 for the calendar quarter ending September 30, and on or before January 31 for
12 the calendar quarter ending December 31, and on or before April 30 for the
13 calendar quarter ending March 31, and on or before July 31 for the calendar
14 quarter ending June 30.

15 * * *

16 § 3028. BULK SALES; TRANSFEREE LIABILITY

17 (a) Whenever a licensee (transferor) required to collect and remit the tax
18 required by this chapter shall make any sale, transfer, lease, or assignment
19 (transfer) in bulk of any part or the whole of the assets of a business, otherwise
20 than in the ordinary course of the business, the purchaser, transferee, lessee, or
21 assignee (transferee) shall, at least 10 days before taking possession of the

1 subject of the transfer or before payment therefor if earlier, notify the
2 Commissioner in writing by mail of the proposed transfer and of the price and
3 date thereof; and whether or not the transferor has represented to, or has
4 informed the transferee that the transferor owes any tax, interest, or penalties
5 required by this chapter and whether or not the transferee has knowledge that
6 such taxes, interest, or penalties are owed, and whether any taxes, interest, or
7 penalties are in fact owed.

8 * * *

9 Sec. C. 23 V.S.A. chapter 28, subchapter 1 is amended to read:

10 Subchapter 1. General Gasoline Tax

11 § 3101. DEFINITIONS; SCOPE

12 (a) As used in this chapter:

13 (1) ~~The term “distributor” as used in this subchapter shall mean~~
14 “Distributor” means a person, ~~firm, or corporation~~ who imports or causes to be
15 imported gasoline or other motor fuel for use, distribution, or sale within the
16 State, or any person, ~~firm, or corporation~~ who produces, refines, manufactures,
17 or compounds gasoline or other motor fuel within the State for use,
18 distribution, or sale. When a person receives motor fuel in circumstances that
19 preclude the collection of the tax from the distributor by reason of the
20 provisions of the Constitution and laws of the United States, and thereafter
21 sells or uses the motor fuel in the State in a manner and under circumstances as

1 may subject the sale to the taxing power of the State, the person shall be
2 considered a distributor and shall make the same reports, pay the same taxes,
3 and be subject to all provisions of this subchapter relating to distributors of
4 motor fuel.

5 * * *

6 (4) “Mail,” “mails,” “mailing,” and “mailed” mean any method of
7 delivery authorized by the Commissioner, which shall include by hand, U.S.
8 mail, and electronic transmission.

9 * * *

10 § 3102. LICENSING AND BONDING OF DISTRIBUTORS

11 * * *

12 (d) All distributors shall ~~submit~~ mail financial statements to the
13 Commissioner on an annual basis. If the distributor does not wish to submit a
14 financial statement, a bond in the amount established in accordance with
15 subsection (c) of this section shall be required.

16 * * *

17 § 3103. DISCONTINUANCE, REVOCATION, AND REINSTATEMENT
18 OF LICENSES

19 (a) When any person ceases to be a licensee by reason of a discontinuance,
20 sale, or transfer of his or her business at any location, he or she shall notify the
21 Commissioner in writing by mail at the time the discontinuance, sale, or

1 transfer takes effect. The notice shall give the date of discontinuance and, in
2 the event of a sale or transfer of the business, the name and address of the
3 purchaser or transferee. All taxes, interest, and penalties not yet due and
4 payable under the provisions of this chapter shall be due and payable,
5 notwithstanding those provisions, concurrently with the discontinuance, sale,
6 or transfer. The licensee shall ~~file~~ mail a report and simultaneously pay all
7 taxes, interest, penalties, and other expenses due by him or her and surrender to
8 the Commissioner the license certificate issued to him or her together with all
9 duplicates and copies. Until the notice has been ~~given~~ mailed to the
10 Commissioner by a licensee, the seller and his or her surety shall be liable for
11 the taxes, interest, penalties, and other expenses accruing against the
12 transferee, but only to the extent of the value of the property transferred.

13 (b) The Commissioner may suspend or revoke the license, the right to
14 operate any vehicle, and any registrations of a person who fails to comply with
15 any provision of this chapter or any rule adopted pursuant to this chapter. The
16 suspension or revocation shall be effective upon not less than 15 days’ notice
17 unless within those 15 days the licensee ~~requests in writing~~ mails a written
18 request for a hearing to show cause why the suspension or revocation should
19 not become effective.

20 * * *

21 § 3108. RETURNS

1 For the purpose of determining the amount of the tax levied and assessed,
2 by the 25th day of each calendar month, each distributor shall ~~send~~ mail to the
3 Commissioner upon a form prepared and furnished by him or her a statement
4 or return under oath or affirmation, showing:

5 * * *

6 § 3118. BULK SALES; TRANSFEREE LIABILITY

7 (a) Whenever a licensee (transferor) required to collect and remit the tax
8 required by this subchapter shall make any sale, transfer, lease, or assignment
9 (transfer) in bulk of any part or the whole of the assets of a business, otherwise
10 than in the ordinary course of the business, the purchaser, transferee, lessee, or
11 assignee (transferee) shall, at least 10 days before taking possession of the
12 subject of the transfer or before payment therefor if earlier, notify the
13 Commissioner in writing by mail of the proposed transfer and of the price, and
14 date thereof; and whether or not the transferor has represented to, or has
15 informed the transferee that the transferor owes any tax, interest, or penalties
16 required by this subchapter and whether or not the transferee has knowledge
17 that such taxes, interest, or penalties are owed, and whether any taxes, interest,
18 or penalties are in fact owed.

19 * * *

20 Sec. D. 23 V.S.A. chapter 35 is amended to read:

21 CHAPTER 35. INTERNATIONAL REGISTRATION PLAN

1 § 3700. DEFINITION; MAIL

2 As used in this chapter, “mail,” “mails,” “mailing,” and “mailed” mean any
3 method of delivery authorized by the Commissioner, which shall include by
4 hand, U.S. mail, and electronic transmission.

5 * * *

6 § 3703. TEMPORARY AUTHORIZATION

7 Any International Registration Plan registrant based in this State may apply
8 by mail and be issued temporary authorization to operate a vehicle not in the
9 registrant’s fleet for a period not to exceed 45 days for a fee of \$15.00. Any
10 person to whom temporary authorization is issued shall submit an application
11 by mail for permanent registration for the vehicle covered by the temporary
12 authorization within 10 days of the date of its issuance. Failure to submit an
13 application within the 10-day period may result in the suspension of the
14 temporary authorization. The temporary authorization shall be kept with the
15 vehicle while being operated.

16 * * *

17 § 3706. LICENSE SUSPENSION OR REVOCATION

18 The Commissioner may suspend or revoke the license, the right to operate
19 any vehicle, and any registrations of a person who fails to comply with any
20 provisions of the International Registration Plan of this chapter or any rule
21 adopted pursuant to this chapter. The suspension or revocation shall be

1 effective upon not less than 15 ~~days~~ days’ notice unless within those 15 days
2 the registrant ~~shall request in writing~~ mails a written request for a hearing to
3 show cause why the suspension or revocation should not be effective.

4 * * * Commercial Vehicle Credits and Refunds * * *

5 Sec. E. 23 V.S.A. § 3020 is amended to read:

6 § 3020. CREDITS AND REFUNDS

7 (a) Credits.

8 (1) A ~~person~~ user who purchased fuel within this State from a dealer or
9 distributor upon which he or she paid the tax at the time of purchase, or a
10 ~~person~~ user exempt from the payment of the tax under subsection 3003(d) of
11 this title ~~and~~ who purchased fuel within this State upon which he or she paid
12 tax at the time of purchase, shall be entitled to a credit ~~or refund~~ equal to the
13 amount of tax per gallon in effect when the fuel was purchased. When the
14 amount of the credit to which any ~~person~~ user is entitled for any reporting
15 period exceeds the amount of his or her tax for the same period, the excess
16 shall be credited to the user’s tax account and the user shall be notified of the
17 date and amount of the credit by mail.

18 (2) If the Commissioner determines that a tax, penalty, interest, or fee
19 required by this chapter has been paid more than once by a user, or has been
20 illegally or erroneously collected or computed, the excess amount paid or

1 collected shall be credited to the user’s tax account and the user shall be
2 notified of the date and amount of the credit by mail.

3 (3) A user who also sells or delivers fuel subject to the tax imposed by
4 32 V.S.A. chapter 233 upon which the tax imposed by this chapter has been
5 paid shall be entitled to a credit equal to the amount of such tax paid pursuant
6 to this chapter. When the amount of the credit to which any user is entitled for
7 any reporting period exceeds the amount of his or her tax for the same period,
8 the excess shall be credited to the user’s tax account and the user shall be
9 notified of the date and amount of the credit by mail.

10 (4) Any credits in the user’s tax account shall be allowed as a credit
11 against either the tax for which the ~~person~~ user otherwise would be liable for
12 the next in a succeeding reporting period or any registration fees assessed
13 pursuant to chapter 35 of this title. However, any credits to be calculated shall
14 be applied against any outstanding assessments due with the balance to be
15 credited against the tax liability for the next succeeding reporting period. If
16 requested, he or she shall be entitled to a refund of any excess tax paid. When
17 the excess tax paid is \$25.00 or greater, a refund shall be made without a
18 request being required. Credit or refunds for tax paid purchases must be
19 claimed on either the report covering the reporting period in which the
20 purchase was made or on the report filed for any of the next 11 following
21 reporting periods

1 (b) Refunds. A user may request, in writing by mail, a refund of any
2 credits in the user’s tax account, but in no case may credits or refunds be
3 claimed a user collect a refund requested more than 33 months following the
4 due date of the report covering the reporting period in which the purchase was
5 made the amount was credited to the user’s tax account.

6 ~~(b) If the Commissioner determines that a tax, penalty, interest, or fee~~
7 ~~required by this chapter has been paid more than once by a licensee, or has~~
8 ~~been illegally or erroneously collected or computed, the excess amount paid or~~
9 ~~collected shall be credited to the tax account of the licensee, and the licensee~~
10 ~~shall be notified thereof by mail. Any balance of the excess amount remaining~~
11 ~~in the licensee’s account after crediting the overpayment shall be refunded if~~
12 ~~requested within 30 days of the date of mailing notice.~~

13 ~~(c) A person who sells or delivers fuel subject to the tax imposed by 32~~
14 ~~V.S.A. chapter 233 upon which the tax imposed by this chapter has been paid~~
15 ~~shall be entitled to a refund in the amount of such tax paid pursuant to this~~
16 ~~chapter. Such refunds shall be claimed at the time the report required under~~
17 ~~section 3014 of this title is filed for the reporting period in which the sale or~~
18 ~~delivery subject to 32 V.S.A. chapter 233 was made or on the report for the~~
19 ~~next following reporting period. [Repealed.]~~

1 Sec. F. 23 V.S.A. § 3705 is amended to read:

2 § 3705. COLLECTION OF APPORTIONED REGISTRATION; CREDITS
3 AND REFUNDS

4 (a) The Commissioner ~~may~~ shall postpone the collection of apportioned
5 registration fees until the fees have been computed and any credit available
6 pursuant to subsection 3020(a) of this title applied. ~~Upon calculation, the~~

7 (b) The Commissioner shall send mail notice of any fees due to the
8 registrant. ~~Payment, and payment~~ of these fees must be received within
9 15 days of the date of the notice.

10 (c) Upon receipt of the proper fees, or after determining that no fees are
11 owed due to credits available pursuant to subsection 3020(a) of this title, the
12 Commissioner shall issue the necessary identification plates and cab cards.

13 (d) If the Commissioner determines that a fee required by this chapter was
14 paid more than once, has been erroneously collected or computed, or for which
15 the State was without power to impose, the excess amount paid or collected
16 shall be credited to the account of the registrant maintained pursuant to
17 subsection 3020(a) of this title and the registrant shall be notified of the date
18 and amount of the credit by mail.

1 * * * Translated Department of Motor Vehicle

2 Documents and Use of Interpreters * * *

3 Sec. G. 2019 Acts and Resolves No. 60, Sec. 34(b) is amended to read:

4 (b) Secs. 23 (written forms) and 24 (examination required) shall take effect

5 on ~~July 1~~ October 1, 2020.

6 **[NOTE: All sections would need to be effective on passage.]**

DRAFT