

## The Vermont Statutes Online

### Title 33 : Human Services Chapter 025 : Home Weatherization Assistance Program (Cite as: 33 V.S.A. § 2503)

- § 2503. Fuel tax

(a)(1) There is imposed a tax on the retail sale of heating oil, propane, kerosene, and other dyed diesel fuel delivered ~~to a residence or business~~ in Vermont, at the rate of \$0.02 per gallon, except that deliveries to any agency, authority, political subdivision, or instrumentality of the United States, the State of Vermont, or a municipality are exempt from this tax.

(2) There is imposed a gross receipts tax of 0.75 percent on the retail sale of natural gas and coal.

(3) There is imposed a gross receipts tax of 0.5 percent on the retail sale of electricity.

(b) The tax shall be levied upon and collected monthly from the seller. Fuel sellers may itemize the tax on the invoice or bill, and if the seller does itemize the amount, the invoice or bill shall include a statement that the tax is "for support of Vermont's Low Income Home Weatherization Program."

(c) The tax shall be administered by the Commissioner of Taxes, and all receipts shall be deposited by the Commissioner in the Home Weatherization Assistance Fund. All provisions of law relating to the collection, administration, and enforcement of the sales and use tax imposed by 32 V.S.A. chapter 233 shall apply to the tax imposed by this chapter.

~~(d) No tax under this section shall be imposed for any month ending after June 30, 2019. (Added 1989, No. 272 (Adj. Sess.);~~

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The statutes were updated in November, 2018, and contain all actions of the 2018 legislative session.

### **Title 33 : Human Services**

#### **Chapter 025 : Home Weatherization Assistance Program**

**(Cite as: 33 V.S.A. § 2501)**

- **§ 2501. Home Weatherization Assistance Fund**

(a) There is created in the State Treasury a fund to be known as the Home Weatherization Assistance Fund to be expended by the Director of the State Office of Economic Opportunity in accordance with federal law and this chapter.

(b) The Fund shall be composed of the receipts from the gross receipts tax on retail sales of fuel imposed by section 2503 of this title, such funds as may be allocated from the Oil Overcharge Fund, such funds as may be allocated from the federal Low Income Energy Assistance Program, and such other funds as may be appropriated by the General Assembly.

(c) All balances in the Fund at the end of any fiscal year shall be carried forward and remain part of the Fund. Interest earned by the Fund shall be deposited into the Fund. Disbursements from the Fund shall be made by the State Treasurer on warrants drawn by the Commissioner of Finance and Management. Disbursements may be made from the Fund only to support the programs established by this chapter or otherwise as authorized by this chapter. (Added 1989, No. 272 (Adj. Sess.), § 1; amended 1991, No. 262 (Adj. Sess.), § 2; 2007, No. 92 (Adj. Sess.), § 30; 2013, No. 50, § E.324.3.)