

# FAIRFAX FIRE CALCUTTA

(dr req 19-0281 – draft 1.1)  
11/28/2018 - PGG - 06:39 PM

Page 1 of 2

1 Introduced by Representative Murphy of Fairfax

2 Referred to Committee on

3 Date:

4 Subject: Taxation; meals and rooms; nonprofit

5 Statement of purpose of bill as introduced: This bill proposes to remove the  
6 requirement that nonprofits serve meals on their premises in order to qualify  
7 for the exemption from the meals and rooms tax.

8 An act relating to the exemption for nonprofits from the meals and rooms  
9 tax

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

11 Sec. 1. 32 V.S.A. § 9202(10)(D) is amended to read:

12 (D) “Taxable meal” shall not include:

13 \* \* \*

14 (ii) Food or beverage, including that described in subdivision

15 (10)(C) of this section:

16 (I) served or furnished on the premises of a nonprofit  
17 corporation or association organized and operated exclusively for religious or  
18 charitable purposes, in furtherance of any of the purposes for which it was  
19 organized; with the net proceeds of the food or beverage to be used exclusively  
20 for the purposes of the corporation or association; provided, however, if the

FAIRFAX FIRE CALCUTTA

*Com Sarason mtg 1/23 cafeteria - Will try to craft tighter parameters  
relinquished med services in clu.*

(dr req 19-0281 - draft 1.1)  
11/28/2018 - PGG - 06:39 PM

Page 2 of 2

1 organization or association is a fire department, as defined in 24 V.S.A.  
2 § 1951, ~~or provides emergency medical services or first responder services, as~~  
3 ~~defined under 24 V.S.A. § 2651.~~ it is not necessary that the meal be served on  
4 the premises of the organization to qualify as an exclusion from "taxable meal"  
5 under this subdivision (D);

6 \* \* \*

7 Sec. 2. EFFECTIVE DATE

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