

UNFINISHED BUSINESS OF WEDNESDAY, APRIL 24, 2019

Third Reading

H. 514.

An act relating to miscellaneous tax provisions.

**Proposal of amendment to H. 514 to be offered by Senator Pearson before
Third Reading**

Senator Pearson moves that the Senate propose to the House to amend the bill as follows:

First: By striking out Sec. 10 in its entirety and inserting in lieu thereof a new Sec 10 to read as follows:

Sec. 10. 32 V.S.A. § 9202(10)(D)(iii) is added to read:

(iii) Food or beverage purchased for resale, provided that at the time of sale the purchaser provides the seller an exemption certificate in a form approved by the Commissioner. However, when the food or beverage purchased for resale is subsequently resold, the subsequent purchase does not come within this exemption unless the subsequent purchase is also for resale and an exemption certificate is provided.

Second: In Sec. 20, in subsection 6061(4)(B)(i), after “former spouse of the claimant,” by inserting the following: for any period that the spouse or former spouse is not a member of the household,