

32 V.S.A. §9741 is amended to read:

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

(12) Motor vehicle purchases and use taxed under chapter 219 of this title and the transactions exempted therefrom which are listed in section 8911 of this title. Provided however, that notwithstanding subdivision 8911(5), construction, earthmoving, logging, and motorized equipment which has not been registered as a motor vehicle is subject to tax under this chapter; and further provided that power take off and other auxiliary equipment on motor vehicles, whether attached prior to or subsequent to registration is not exempt under this section. Motor vehicle parts purchased by a dealer registered under the provisions of 23 V.S.A. §§451-468 shall be exempt from tax under this chapter when used to recondition a used motor vehicle owned by the dealer in its inventory for resale.