

1 TO THE HOUSE OF REPRESENTATIVES:

2 The Committee on Agriculture and Forestry to which was referred House
3 Bill No. 82 entitled “An act relating to the taxation of timber harvesting
4 equipment” respectfully reports that it has considered the same and
5 recommends that the bill be amended by striking out all after the enacting
6 clause and inserting in lieu thereof the following:

7 Sec. 1. 32 V.S.A. § 9741 is amended to read:

8 § 9741. SALES NOT COVERED

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

12 * * *

13 (51) The following machinery, including repair parts, used for timber
14 cutting, timber removal, and processing of timber or other solid wood forest
15 products intended to be sold ultimately at retail: skidders with grapple and
16 cable; feller bunchers; cut-to-length processors; forwarders; delimiters;
17 loader slashers; log loaders; whole-tree chippers; stationary screening
18 systems; ~~and~~ firewood processors, elevators, and screens; and when sold for
19 use on any machinery listed under this subdivision, traction enhancement
20 accessories, tire chains, track systems, and winch cables. The Department of
21 Taxes shall publish guidance relating to the application of this exemption.

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Sec. 2. EFFECTIVE DATE

This act shall take effect on passage.

(Committee vote: _____)

Representative _____

FOR THE COMMITTEE