

1 TO THE HONORABLE SENATE:

2 The Committee on Economic Development, Housing and General Affairs to
3 which was referred House Bill No. 13 entitled “An act relating to
4 miscellaneous amendments to alcoholic beverage and tobacco laws”
5 respectfully reports that it has considered the same and recommends that the
6 Senate propose to the House that the bill be amended as follows:

7 First: In Sec. 3, 7 V.S.A. § 64, after “who intentionally removes or defaces
8 the label attached to a keg shall be” by striking out “imprisoned not more than
9 ~~two years~~ one year or”, and after “fined not more than \$1,000.00” by striking
10 out “, or both”.

11 Second: By striking out Sec. 15, 7 V.S.A. § 1005, in its entirety and
12 inserting in lieu thereof a new Sec. 15 to read as follows:

13 Sec. 15. [Deleted.]

14 Third: By striking out Sec. 45, effective date, and its reader assistance
15 heading in their entirety and inserting in lieu thereof new Secs. 45–47 and their
16 respective reader assistance headings to read as follows:

17 * * * Tax on Spirits and Fortified Wines * * *

18 Sec. 45. 7 V.S.A. § 422 is amended to read:

19 § 422. TAX ON SPIRITS AND FORTIFIED WINES

20 (a) A tax of five percent is assessed on the gross revenue from the sale of
21 spirits and fortified wines in the State of Vermont by the Board of Liquor and

1 Lottery or the retail sale of spirits and fortified wines in Vermont by a
2 manufacturer or rectifier of spirits or fortified wines, in accordance with the
3 provisions of this title. ~~The tax shall be at the following rates based on the~~
4 ~~gross revenue of the retail sales by the seller in the current year:~~

5 ~~(1) if the gross revenue of the seller is \$500,000.00 or lower, the rate of~~
6 ~~tax is five percent;~~

7 ~~(2) if the gross revenue of the seller is between \$500,000.00 and~~
8 ~~\$750,000.00, the rate of tax is \$25,000.00 plus 10 percent of the gross revenues~~
9 ~~over \$500,000.00;~~

10 ~~(3) if the gross revenue of the seller is \$750,000.00 or more, the rate of~~
11 ~~tax is 25 percent.~~

12 * * *

13 * * * Board of Liquor and Lottery; Duties * * *

14 Sec. 46. 7 V.S.A. § 104 is amended to read:

15 § 104. DUTIES; AUTHORITY TO RESOLVE ALLEGED VIOLATIONS

16 The Board shall supervise and manage the sale of spirits and fortified
17 wines within the State in accordance with the provisions of this title, and
18 through the Commissioner of Liquor and Lottery shall:

19 * * *

20 (13) Set and periodically revise the prices for spirits and fortified wines
21 sold in Vermont in a manner that is designed to ensure that the Department

1 generates revenue for the State that is equal to or greater than the revenue
2 generated by the Department during the prior fiscal year.

3 * * * Effective Date * * *

4 Sec. 47. EFFECTIVE DATE

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

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12 (Committee vote: _____)

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Senator _____

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FOR THE COMMITTEE