

1 H.954

2 Senator Cummings moves to amend the bill by striking out Sec. 8, deleted,  
3 in its entirety and inserting in lieu thereof:

4 Sec. 8. USE TAX SAFE HARBOR; REPORT

5 On or before January 15, 2021, the Department of Taxes, with the  
6 assistance of the Joint Fiscal Office, shall provide the General Assembly with a  
7 report on the remittance of the Vermont use tax on taxpayers' State individual  
8 income tax returns as provided under 32 V.S.A. § 5870. The report required  
9 under this section shall:

10 (1) analyze the fiscal impact on the remittance of the Vermont use tax of  
11 the following:

12 (A) the U.S. Supreme Court decision in *South Dakota v. Wayfair*,  
13 138 S. Ct. 2080 (2108) and the conforming Vermont remote seller collection  
14 requirements imposed under 32 V.S.A. § 9701(9)(F) and (9)(G); and

15 (B) the enactment of marketplace facilitator collection requirements  
16 in 2019 Acts and Resolves No. 46; and

17 (2) recommend options for amending the alternative reporting of use tax  
18 that a taxpayer may elect under 32 V.S.A. § 5870(a), including a reduction of  
19 the amount that is a percentage of a taxpayer's adjusted gross income, given  
20 the fiscal impact analysis required under subdivision (1).