

# The Vermont Statutes Online

## Title 32: Taxation and Finance

### Chapter 219: Motor Vehicle Purchase And Use Tax

#### § 8902. Definitions

(10) "Rental company" means any person offering pleasure cars for rent on a short-term basis.

#### § 8903. Tax imposed

(d) There is hereby imposed a use tax on the rental charge of each transaction, in which the renter takes possession of the vehicle in this State, during the life of a pleasure car purchased for use in short-term rentals, which tax is to be collected by the rental company from the renter and remitted to the Commissioner. The amount of the tax shall be nine percent of the rental charge. Rental charge means the total rental charge for the use of the pleasure car, but does not include a separately stated charge for insurance, or recovery of refueling cost, or other separately stated charges which are not for the use of the pleasure car. In the event of resale of the vehicle in this State for use other than short-term rental, such transaction shall be subject to the tax imposed by subsection (a) of this section.

#### § 8905. Collection of tax

(d) Every person required to collect the use tax under subsection 8903(d) of this title shall forward such tax and a report of same on forms prescribed and furnished by the Commissioner at the frequency determined by the Commissioner

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