

1 S.67

2 Introduced by Senator Perchlik

3 Referred to Committee on

4 Date:

5 Subject: Taxation; sales and use tax; candy

6 Statement of purpose of bill as introduced: This bill proposes to amend the
7 definition of food exempt from sales and use tax in order to tax candy as
8 defined in the multistate Streamlined Sales and Use Tax Agreement of which
9 Vermont is a member state.

10 An act relating to sales and use tax on candy

11 It is hereby enacted by the General Assembly of the State of Vermont:

12 Sec. 1. 32 V.S.A. § 9701 is amended to read:

13 § 9701. DEFINITIONS

14 ~~Unless the context in which they occur requires otherwise, as As used in~~
15 this chapter:

16 * * *

17 (31) “Food and food ingredients” means substances, whether in liquid,
18 concentrated, solid, frozen, dried, or dehydrated form, that are sold for
19 ingestion or chewing by humans and are consumed for their taste or nutritional
20 value. “Food and food ingredients” does not include alcoholic beverages,

1 tobacco, cannabis and cannabis products as defined under 7 V.S.A. § 831,
2 candy, or soft drinks.

3 * * *

4 (60) “Candy” means a preparation of sugar, honey, or other natural or
5 artificial sweeteners in combination with chocolate, fruits, nuts, or other
6 ingredients or flavorings in the form of bars, drops, or pieces. “Candy” does
7 not include any preparation containing flour and does not require refrigeration.

8 Sec. 2. EFFECTIVE DATE

9 This act shall take effect on January 1, 2024.