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H.438

Introduced by Representative Galfetti of Barre Town

Referred to Committee on

Date:

Subject: Taxation; sales and use tax; sales tax exemptions; building materials
and supplies

Statement of purpose of bill as introduced: This bill proposes to exempt the
sale of all building materials and supplies from sales and use tax for the
construction of a priority housing project.

An act relating to exempting sales of building materials and supplies from
sales and use tax for priority housing projects

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

Sec. 1. 32 V.S.A. § 9743 is amended to read:

§ 9743. ORGANIZATIONS NOT COVERED

Any sale, service, or admission to a place of entertainment charged by or to
any of the following or any use by any of the following are not subject to the
sales and use taxes imposed under this chapter:

* * *

(4)(A) Sales of building materials and supplies to be used in the
construction, reconstruction, alteration, remodeling, or repair of:

1 (i) any building structure, or other public works owned by or held
2 in trust for the benefit of any governmental body or agency mentioned in
3 subdivisions (1) and (2) of this section and used exclusively for public
4 purposes;

5 (ii) any building or structure owned by or held in trust for the
6 benefit of any organization described in subdivision (3) and used exclusively
7 for the purposes upon which its exempt status is based; ~~and~~

8 (iii) any building or structure owned by any “local development
9 corporation” as defined in 10 V.S.A. § 212(10) and used exclusively for the
10 purposes authorized in 10 V.S.A. chapter 12; provided, however, that the
11 governmental body or agency, the organization, or the development
12 corporation has first obtained a certificate from the Commissioner stating that
13 it is entitled to the exemption, and the vendor keeps a record of the sales price
14 of each separate sale, the name of the purchaser, the date of each separate sale,
15 and the number of the certificate; and

16 (iv) any priority housing project as defined in 10 V.S.A. § 6001.

17 (B) As used in this subdivision, the words “building materials and
18 supplies” include all materials and supplies consumed, employed, or expended
19 in the construction, reconstruction, alteration, remodeling, or repair of any
20 building, structure, or other public work, as well as the materials and supplies
21 physically incorporated therein.

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Sec. 2. EFFECTIVE DATE

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This act shall take effect on July 1, 2025.