

1 S.46

2 Introduced by Senators White, Beck, Brennan, Collamore, Douglass, Hart,
3 Mattos, Perchlik and Weeks

4 Referred to Committee on

5 Date:

6 Subject: Taxation; forestry; sales tax; purchase and use tax; motor vehicles

7 Statement of purpose of bill as introduced: This bill proposes to amend the
8 sales tax exemption and purchase and use tax exemption for motor vehicles
9 used for forestry operations to include under the exemptions the sale of motor
10 trucks, motor vehicles, semi-trailers, tractors, truck cranes, truck tractors, and
11 trailers used for forestry operations.

12 An act relating to the taxation of vehicles used for forestry operations

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

14 Sec. 1. 32 V.S.A. § 8911(23) is amended to read:

15 (23) The following motor vehicles, including their repair parts, used ~~for~~
16 in forestry operations, including timber cutting; timber removal; ~~and~~
17 processing of; and transportation of equipment, timber, or other solid wood
18 forest products intended to be sold ultimately at retail: skidders with grapple
19 and cable, feller bunchers, cut-to-length processors, forwarders, delimiters,
20 loader slashers, log loaders, whole-tree chippers, stationary screening systems,

1 ~~and~~ firewood processors, elevators, ~~and~~ screens, motor trucks, motor vehicles,
2 semi-trailers, tractors, truck cranes, truck tractors, and trailers. The
3 Department of Motor Vehicles shall publish guidance relating to the
4 application of this exemption.

5 Sec. 2. 32 V.S.A. § 9741(51) is amended to read:

6 (51) The following machinery, including repair parts, used ~~for~~ in
7 forestry operations, including timber cutting; timber removal; ~~and~~ processing
8 ~~of;~~ and transportation of equipment, timber, or other solid wood forest products
9 intended to be sold ultimately at retail: skidders with grapple and cable; feller
10 bunchers; cut-to-length processors; forwarders; delimiters; loader slashers; log
11 loaders; whole-tree chippers; stationary screening systems; firewood
12 processors, elevators, ~~and~~ screens, motor trucks, motor vehicles, semi-trailers,
13 tractors, truck cranes, truck tractors, and trailers; and when sold for use on any
14 machinery listed under this subdivision, traction enhancement accessories, tire
15 chains, track systems, and winch cables. The Department of Taxes shall
16 publish guidance relating to the application of this exemption.

17 Sec. 3. EFFECTIVE DATE

18 This act shall take effect on passage.