



1           (4) an outline of legislative action necessary to implement the identified  
2           mechanism for the collection of a fee on transaction involving a retail delivery  
3           in Vermont; and

4           (5) a timeline and estimate of projected costs for the implementation of  
5           the identified mechanism for the collection of a fee on transactions involving a  
6           retail delivery in Vermont, including:

7                   (A) development and implementation of necessary software and  
8                   related information technology;

9                   (B) hiring and training of staff to administer the retail delivery fee;

10                   (C) rulemaking; and

11                   (D) development and publication of outreach and education materials  
12           for businesses and members of the public.

13           (b) The Commissioner shall, on or before January 15, 2026, provide an oral  
14           presentation of the proposed framework to the House Committees on  
15           Transportation and on Ways and Means and the Senate Committees on Finance  
16           and on Transportation.

17           (c) As used in this section:

18                   (1) “Alcoholic beverages” has the same meaning as in 32 V.S.A.  
19                   § 9701.

20                   (2) “Clothing” has the same meaning as in 32 V.S.A. § 9701.

21                   (3) “Commissioner” means the Commissioner of Taxes.

1           (4) “Retail delivery” means a physical delivery by a vehicle to an  
2           address in Vermont of any tangible personal property purchased as part of a  
3           retail sale, and may include the delivery of alcoholic beverages, clothing,  
4           grocery items, items subject to tax under 32 V.S.A. chapter 233, or taxable  
5           meals subject to tax under 32 V.S.A. chapter 225. “Retail delivery” shall not  
6           include the delivery of home heating fuel to a residence in Vermont.

7           (5) “Retail sale” means any sale of tangible personal property, including  
8           alcoholic beverages, clothing, grocery items, items subject to tax under 32  
9           V.S.A. chapter 233, or taxable meals subject to tax under 32 V.S.A. chapter  
10          225, in which the items are sold for any purpose other than resale.

11          (6) “Tangible personal property” has the same meaning as in 32 V.S.A.  
12          § 9701, except that it does not include electricity, water, gas, steam, and  
13          prewritten computer software.

14          (7) “Taxable meal” has the same meaning as in 32 V.S.A. § 9202.