

1 S.46

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

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

4 Sec. 1. 32 V.S.A. § 8911 is amended to read:

5 § 8911. EXCEPTIONS

6 The tax imposed by this chapter shall not apply to:

7 \* \* \*

8 (23)(A) The following motor vehicles, including their repair parts, used  
9 for timber cutting; timber removal; and processing of timber or other solid  
10 wood forest products intended to be sold ultimately at retail: skidders with  
11 grapple and cable, feller bunchers, cut-to-length processors, forwarders,  
12 delimbers, loader slashers, log loaders, whole-tree chippers, stationary  
13 screening systems, and firewood processors, elevators, and screens.

14 (B) Fifty percent of the final tax imposed by this chapter on the  
15 following motor vehicles, including their repair parts, used for timber cutting,  
16 timber removal, processing timber or other solid wood forest products intended  
17 to be sold ultimately at retail, and transportation of timber or equipment: semi-  
18 trailers, tractors, truck cranes, truck tractors, trailers, and motor trucks and  
19 motor vehicles with a manufacturer's listed gross vehicle weight of 10,000  
20 pounds or more.

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1 ~~timber removal, processing timber or other solid wood forest products intended~~  
2 ~~to be sold ultimately at retail, and transportation of timber or equipment: semi-~~  
3 ~~trailers, tractors, truck cranes, truck tractors, trailers, and motor trucks and~~  
4 ~~motor vehicles with a manufacturer's listed gross vehicle weight of 10,000~~  
5 ~~pounds or more. [Repealed.]~~

6 (C) The Department of Motor Vehicles may require a purchaser at  
7 the time of purchase to certify that a motor vehicle or other equipment is  
8 exempt under this section.

9 (D) The Department of Motor Vehicles shall publish guidance  
10 relating to the application of this exemption.

11 Sec. 4. EFFECTIVE DATES

12 (a) This section and Secs. 1 (purchase and use tax exemption) and 2  
13 (definition of motor truck) shall take effect on July 1, 2025.

14 (b) Sec. 3 (sunset of purchase and use tax exemption) shall take effect on  
15 July 1, 2028.