



**Lincoln AgriSource, LLC**  
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To: House Committee on Transportation

Re: **S.46 - An act relating to the taxation of vehicles used for forestry operations**

Date: 4-24-2025

My name is Sam Lincoln. I own and operate a Master Logger certified mechanized timber harvesting business in Randolph Center. In addition to my career as a multigenerational farmer and logger in central Vermont, I also served four years as the Deputy Commissioner of the Department of Forests, Parks, and Recreation in the Scott administration, and I currently serve on the board of directors of the Professional Logging Contractors of the Northeast.

Harvesting timber in conjunction with forest management in Vermont has been a rewarding career for me, and many others. It is challenging work in adverse conditions and comes with a strong sense of accomplishment. In addition to the ecological benefits of our work, which are many, we also produce raw materials essential for products consumed by modern society. We are a vital part of Vermont's rural landscape and economy. Vermonters have an abundant resource in our forests, and from my role as a private sector business owner, and as a member of the administration in a department responsible for oversight of forests and forestry operations, I can confidently say that we have a lot to be proud of, and thankful for, in how forests are managed in Vermont.

Despite the many positive contributions and benefits of Vermont's forest economy, our sector is facing extreme financial challenges. The continued loss of local markets for forest products, along with geopolitical turmoil, is leading to less revenue and even less predictability to manage our businesses. Society has high expectations for how forests are managed, how water quality is protected, how workers are compensated and protected from injury, and many other costs that we bear. Being weather and soil condition dependent enterprises, loggers are on the very front lines of climate change. Our continuous improvement and adaptation to these challenges and expectations are good things that we're proud of. However, when our products are sold into a global supply chain, we're competing against regions, countries, industries, and consumers, that reward the lowest cost producer, sometimes without those high expectations for responsible stewardship, and this creates an unlevel playing field.

In 2017 and 2018, the Scott administration proposed, and the general assembly passed, legislation that exempted certain logging equipment and their repair parts from sales and use tax and purchase and use tax. This widely supported effort put Vermont logging contractors on par with their peers and competitors in the rest of the region. It also kept more money in the hands of small rural business owners. At that time, vehicles were already exempt from these taxes in neighboring states, but the logging equipment exemption was what there was an appetite for.

Given the challenges we are facing, the loggers and truckers in our organization felt that this was the right time to bring forth language that will put us on par with our competitors and extend the original exemption to be as comprehensive as it is in other adjoining states.

The legislature is clearly contending with significant fiscal challenges this session. Our original proposal has been significantly modified in the senate to account for those challenges, but also to keep a form of the bill alive as a demonstration of support for our sector. I understand the reasons for the amendments but would note that for the bill to be impactful, it continues to need adjustments that bring it back toward the original language. Mr. Doran has provided you with excerpts of my testimony in Senate Transportation regarding my significant concerns with the fiscal note's total modeled impact. I would implore you to continue to explore this issue and find a path forward, even if that means taking action on the bill next session.

Having worked in both the private and public sectors, I am fully aware that there is no silver bullet when solving problems or capturing opportunities. It must be done layer by layer, thoughtfully moving legislation forward in response to real world conditions. We respectfully ask that you support full purchase and use and sales and use tax exemptions for vehicles that are 10,000 GVWR and higher. This legislation will reduce costs and be a helpful step toward maintaining the viability of our essential rural businesses.

Thank you for your consideration in this matter.