

1 TO THE HONORABLE SENATE:

2 The Committee on Transportation to which was referred Senate Bill No. 46  
3 entitled “An act relating to the taxation of vehicles used for forestry  
4 operations” respectfully reports that it has considered the same and  
5 recommends that the bill be amended by striking out all after the enacting  
6 clause and inserting in lieu thereof the following:

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

8 § 8911. EXCEPTIONS

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

10 \* \* \*

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

17 (B) Fifty percent of the final tax imposed by this chapter on the  
18 following motor vehicles, including their repair parts, used for timber cutting,  
19 timber removal, processing timber or other solid wood forest products intended  
20 to be sold ultimately at retail, and transportation of timber or equipment: semi-  
21 trailers, tractors, truck cranes, truck tractors, trailers, and motor trucks and

1 motor vehicles with a manufacturer’s listed gross vehicle weight of 10,000  
2 pounds or more.

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

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

8 Sec. 2. 32 V.S.A. § 8902 is amended to read:

9 § 8902. DEFINITIONS

10 \* \* \*

11 (12) “Motor truck” has the same meaning as in 23 V.S.A. § 4(20).

12 Sec. 3. EFFECTIVE DATE

13 This act shall take effect on July 1, 2025.

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20 (Committee vote: \_\_\_\_\_)

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Senator \_\_\_\_\_

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FOR THE COMMITTEE