

## **H.125, an act relating to reporting on the energy transition, [As Passed by House](#)**

4/22/25

The Department of Taxes has no concerns with H.125 as passed by the House. We have a limited role in preparing the report that H.125 requires from the Agency of Natural Resources (ANR) on or before December 15, 2025. We would provide data to ANR on the number of sellers and volume of heating fuel sales in Vermont for the previous five years. This is data that we already collect and generally have the statutory authority to share with ANR.

### **Data Collected**

The Department administers the fuel tax under 33 V.S.A. § 2503. Since July 2023, the fuel tax form has required sellers to separately report gallons of propane, heating oil, kerosene, and dyed diesel sold. These forms provide the Department with the number of sellers collecting and remitting tax in Vermont, the sellers' names, and the sellers' business addresses. This information would help ANR fulfill the legislative charge in H.125.

The fuel tax form is linked to an address; however, this address is the location of the seller's business and has no bearing on the location where the fuel was sold, delivered, or used. For this reason, the Department's data may not be very useful to ANR for creating "regional distribution and graphic displays of the data compiled," as required under H.125. Additionally, once the fuel seller data is disaggregated to counties rather than for all of Vermont, in almost every case the number of sellers per county is less than 10 and the data cannot be shared.

### **Statutory Authority to Share Tax Data with Other State Agencies**

The Department is subject to strict tax confidentiality protections that prohibit disclosure of tax information except when expressly authorized. 32 V.S.A. § 3102. Sharing aggregated data is not prohibited "so long as the data is disclosed in a form that cannot identify or be associated with a particular person." 32 V.S.A. § 3102(g). Typically, the Department uses 10 or more filers as the cutoff for aggregated data sharing. If there are fewer than 10, then the data cannot be shared.

The Department may generally share fuel tax data with ANR subject to confidentiality protections. 32 V.S.A. § 3102(e)(22). This would allow the Department to share certain fuel tax data with ANR to enable ANR to fulfill the legislative charge in H.125.

### **Resources**

Previous Department testimony to Senate Natural Resources and Energy Committee regarding S.65:

- [Fuel tax form data](#)
- [Fuel tax form](#)