

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(23) is amended to read:

8 (23) The following motor vehicles, including their repair parts, used for
9 timber cutting; timber removal, ~~and~~ processing of; and transportation of
10 equipment, timber, or other solid wood forest products intended to be sold
11 ultimately at retail: skidders with grapple and cable, feller bunchers, cut-to-
12 length processors, forwarders, delimbers, loader slashers, log loaders, whole-
13 tree chippers, stationary screening systems, and firewood processors, elevators,
14 and screens, semi-trailers, tractors, truck cranes, truck tractors, trailers, and
15 motor trucks and motor vehicles with a manufacturer’s listed gross vehicle
16 weight of 10,000 pounds or more. The Department of Motor Vehicles may
17 require a purchaser at the time of purchase to certify that a motor vehicle or
18 other equipment is exempt under this section. The Department of Motor
19 Vehicles shall publish guidance relating to the application of this exemption.

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

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(51) The following machinery, including repair parts, used for timber cutting, timber removal, and processing of; and transportation of equipment, timber, or other solid wood forest products intended to be sold ultimately at retail: skidders with grapple and cable; feller bunchers; cut-to-length processors; forwarders; delimbers; loader slashers; log loaders; whole-tree chippers; stationary screening systems; firewood processors, elevators, and screens, semi-trailers, tractors, truck cranes, truck tractors, trailers, and motor trucks and motor vehicles with a manufacturer's listed gross vehicle weight of 10,000 pounds or more; and when sold for use on any machinery listed under this subdivision, traction enhancement accessories, tire chains, track systems, and winch cables. The Department of Taxes shall publish guidance relating to the application of this exemption. The Department of Taxes may require a purchaser at the time of purchase to certify that a motor vehicle or other equipment is exempt under this section. As used in this subdivision, "motor vehicle" has the same meaning as in 23 V.S.A. § 4(21) and "motor truck" has the same meaning as in 23 V.S.A. § 4(20).

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Sec. 4. EFFECTIVE DATE

This act shall take effect on July 1, 2025.

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5 (Committee vote: _____)

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Senator _____

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FOR THE COMMITTEE