

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 in forestry operations, including timber cutting, timber removal, and
10 processing of, and transportation of equipment, timber, or other solid wood
11 forest products intended to be sold ultimately at retail: skidders with grapple
12 and cable, feller bunchers, cut-to-length processors, forwarders, delimiters,
13 loader slashers, log loaders, whole-tree chippers, stationary screening systems,
14 ~~and~~ firewood processors, elevators, ~~and~~ screens, semi-trailers, tractors, truck
15 cranes, truck tractors, trailers, and motor trucks and motor vehicles with a
16 loaded weight of 7,100 pounds or more. The Department of Motor Vehicles
17 may require a purchaser at the time of purchase to certify that a motor vehicle
18 or other equipment that is exempt under this section shall be used for forestry
19 operations. The Department of Motor Vehicles shall publish guidance relating
20 to the application of this exemption.

1 Sec. 2. 32 V.S.A. § 8902(12) is added to read:

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

3 Sec. 3. 32 V.S.A. § 9741 is amended to read:

4 § 9741. SALES NOT COVERED

5 Retail sales and use of the following shall be exempt from the tax on retail
6 sales imposed under section 9771 of this title and the use tax imposed under
7 section 9773 of this title:

8 * * *

9 (12) Motor vehicle purchases and use taxed under chapter 219 of this
10 title and the transactions exempted therefrom that are listed in section 8911 of
11 this title. Provided, however, that notwithstanding subdivision 8911(5) of this
12 title, construction, earthmoving, ~~logging~~, and motorized equipment that has not
13 been registered as a motor vehicle is subject to tax under this chapter, and
14 further provided that power take off and other auxiliary equipment on motor
15 vehicles, whether attached prior to or subsequent to registration, is not exempt
16 under this section, except for equipment exempt under subdivision (51) of this
17 section. Motor vehicle parts purchased by a dealer registered under the
18 provisions of 23 V.S.A. §§ 451–468 shall be exempt from the tax under this
19 chapter when used to recondition a used motor vehicle owned by the dealer in
20 its inventory for resale.

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(Committee vote: _____)

Senator _____

FOR THE COMMITTEE