

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, delimiters, 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 loaded weight of 2,100 pounds or  
16 more. The Department of Motor Vehicles may require a purchaser at the time  
17 of purchase to certify that a motor vehicle or other equipment is exempt under  
18 this section. The Department of Motor Vehicles shall publish guidance  
19 relating to the application of this exemption.



1           (51) The following machinery, including repair parts, **used for** timber  
2 cutting; timber removal, ~~and~~ processing of; and transportation of equipment,  
3 timber, or other solid wood forest products intended to be sold ultimately at  
4 retail: skidders with grapple and cable; feller bunchers; cut-to-length  
5 processors; forwarders; delimiters; loader slashers; log loaders; whole-tree  
6 chippers; stationary screening systems; firewood processors, elevators, ~~and~~  
7 screens, semi-trailers, tractors, truck cranes, truck tractors, trailers, and motor  
8 trucks and motor vehicles with a loaded weight of **7,100** pounds or more; and  
9 when sold for use on any machinery listed under this subdivision, traction  
10 enhancement accessories, tire chains, track systems, and winch cables. The  
11 Department of Taxes shall publish guidance relating to the application of this  
12 exemption. The Department of Taxes may require a purchaser at the time of  
13 purchase to certify that a motor vehicle or other equipment is exempt under  
14 this section. As used in this subdivision, “motor vehicle” has the same  
15 meaning as in 23 V.S.A. § 4(21) and “motor truck” has the same meaning as in  
16 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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(Committee vote: \_\_\_\_\_)

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Senator \_\_\_\_\_

FOR THE COMMITTEE