(Draft No. 2.2 – S.46) 3/12/2025 - MOG - 8:24 AM

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.

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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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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; delimbers; 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 manufacturer's listed gross vehicle weight of
9	10,000 pounds or more; and when sold for use on any machinery listed under
10	this subdivision, traction enhancement accessories, tire chains, track systems,
11	and winch cables. The Department of Taxes shall publish guidance relating to
12	the application of this exemption. The Department of Taxes may require a
13	purchaser at the time of purchase to certify that a motor vehicle or other
14	equipment is exempt under this section. As used in this subdivision, "motor
15	vehicle" has the same meaning as in 23 V.S.A. § 4(21) and "motor truck" has
16	the same meaning as in 23 V.S.A. § 4(20).
17	* * *
18	Sec. 4. EFFECTIVE DATE
19	This act shall take effect on July 1, 2025.
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5	(Committee vote:)	
6		
7		Senator
8		FOR THE COMMITTEE