

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 **Fifty percent of the value of the** following motor vehicles,
9 including their repair parts, used for 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, delimbers,
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 manufacturer’s listed gross vehicle weight of 10,000 pounds or more. The
17 Department of Motor Vehicles may require a purchaser at the time of purchase
18 to certify that a motor vehicle or other equipment is exempt under this section.
19 The Department of Motor Vehicles shall publish guidance relating to the
20 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. EFFECTIVE DATE

4 This act shall take effect on July 1, 2025.raw

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11 (Committee vote: _____)

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Senator _____

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FOR THE COMMITTEE