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Date: Friday, February 21, 2025 at 9:07 AM

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Subject: S. 46 Discussion and Follow Up

Good morning,

I had a chance to listen to the Senate Transportation committee discussion regarding S. 46 on Wednesday. We greatly appreciate the support and deliberation with respect to this industry and how the Committee can help.

I noted that much of the discussion focused on the treatment of pickups (half ton, $\frac{3}{4}$ ton and 1 tons) used for logging/hauling businesses and what other states do with respect to these vehicles. I would like to point you to how New York has treated this for the past 25 years.

Since 2000, New York state has treated all motor vehicles, regardless of class that are used "predominately" in activities related to timber harvesting, timber hauling, firewood, tree farming and silviculture as tax exempt. The definition of "predominately" appears to be at least 50% of the time in the Form ST-125, which is required to be filed out and made available by the company to any vendor of equipment/parts. This seems to be a very simple and easy way for companies to take advantage of it and also for the state to enforce it.

Please review the [State of NY, Dept. of Taxation and Finance, "Farmers and Commercial Horse Boarding Operators – Exemption Form St-125](#) site for more information. Additionally you can review [Form ST-125](#), which must be filled out by the company as well as [Memoranda, TSB-M-00\(8\)S, Farmers and Commercial Horse Boarding Operations](#), for explicit definitions and compliance information.

I found this to be a very easy system to understand for all involved. I would offer that you might want to share this with Mr. O'Grady in the Legislative Counsel's office to assist with his research.

Thanks and I hope that this is helpful. I will be in the building next Wednesday for the day and would be happy to speak with the Committee on this in further depth if you would find it helpful.

Dana