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H.228

Introduced by Representatives Sibia of Dover and Pajala of Londonderry

Referred to Committee on

Date:

Subject: Taxation; purchase and use; exemptions; new resident

Statement of purpose of bill as introduced: This bill proposes to exempt from Vermont's purchase and use tax, automobiles belonging to new residents who choose to move to Vermont.

An act relating to creating an exemption to Vermont's purchase and use tax

It is hereby enacted by the General Assembly of the State of Vermont:

Sec. 1. 32 V.S.A. § 8911(22) is amended to read:

(22) Motor vehicles that have been registered to the applicant for a ~~period of at least three years in a jurisdiction that imposes a state sales or use tax on motor vehicles~~ at least the prior year in a different jurisdiction. An applicant for exemption under this subdivision shall bear the burden of establishing to the satisfaction of the Commissioner that the vehicle was registered in a qualifying jurisdiction for the requisite period.

Sec. 2. EFFECTIVE DATE

This act shall take effect on July 1, 2019.