

1
2
3
4
5
6
7
8
9

10
11

12
13
14
15
16
17
18
19

H.354

Introduced by Representatives Partridge of Windham and Trieber of

Rockingham

Referred to Committee on

Date:

Subject: Taxation; sales and use tax; manufacturers; exemption

Statement of purpose of bill as introduced: This bill proposes to clarify the meaning of food processing for the purposes of the manufacturer's exemption to Vermont's sales and use tax.

An act relating to clarifying the meaning of food processing for the purpose of the manufacturer's exemption to Vermont's sales and use tax

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

Sec. 1. SPICE, SEASONING, AND RECIPE MIX PRODUCERS

For the purposes of the manufacturing exemption from Vermont's sales and use tax under 32 V.S.A. § 9741(14), a food processor shall include a producer who combines and packages more than one ingredient for the purpose of offering sauces, recipe components, or spice and seasoning mixes and dips.

Sec. 2. EFFECTIVE DATE

This act shall take effect on July 1, 2015.