1                                           H.441

2    Introduced by  Representatives Conquest of Newbury, Bartholomew of

3                          Hartland, Fegard of Berkshire, Graham of Williamstown,

4                          Houghton of Essex, O'Brien of Tunbridge, Partridge of

5                          Windham, and Strong of Albany

6    Referred to Committee on

7    Date:

8    Subject: Taxation; sales tax; exemption for veterinary supplies

9    Statement of purpose of bill as introduced:  This bill proposes to clarify which

10   veterinary supplies are exempt from sales tax.


11        An act relating to exempting veterinary supplies from sales tax

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

13   Sec. 1.  32 V.S.A. § 9741 is amended to read:

14   § 9741.  SALES NOT COVERED

15        Retail sales and use of the following shall be exempt from the tax on retail

16   sales imposed under section 9771 of this title and the use tax imposed under

17   section 9773 of this title.

18                                        * * *

19        (3)  Agriculture feeds, seed, plants, baler twine, silage bags, agricultural

20   wrap, sheets of plastic for bunker covers, liming materials, breeding and other

1     livestock, semen breeding fees, baby chicks, turkey poults, agriculture

2     chemicals other than pesticides, ~~veterinary supplies,~~ and bedding; and

3     fertilizers and pesticides for use and consumption directly in the production for

4     sale of tangible personal property on farms, including stock, dairy, poultry,

5     fruit and truck farms, orchards, nurseries, or in greenhouses or other similar

6     structures used primarily for the raising of agricultural or horticultural

7     commodities for sale.

8                                              * * *

9         (53)  Veterinary supplies, which include pharmaceuticals, durable goods,

10    and equipment, provided they have a direct medical use or are used to diagnose

11    and treat farm animals and pets.

12                                             * * *

13    Sec. 2.  EFFECTIVE DATE

14        This act shall take effect on July 1, 2019.