1	H.586
2	Introduced by Representatives Murphy of Fairfax, Bancroft of Westford, Bock
3	of Chester, Burke of Brattleboro, Dunn of Essex, Frenier of
4	Chelsea, Gannon of Wilmington, Harrison of Chittenden,
5	Keenan of St. Albans City, McCoy of Poultney, Potter of
6	Clarendon, Savage of Swanton, Shaw of Pittsford, Stuart of
7	Brattleboro, Turner of Milton, and Wright of Burlington
8	Referred to Committee on
9	Date:
10	Subject: Taxation; meals and rooms tax; nonprofit
11	Statement of purpose of bill as introduced: This bill proposes to remove the
12	requirement that nonprofits must serve meals on their premises in order to
13	qualify for the nonprofit exemption to the meals tax.
14 15	An act relating to the exemption for nonprofit organizations from the meals tax
16	It is hereby enacted by the General Assembly of the State of Vermont:
17	Sec. 1. 32 V.S.A. § 9202(10)(D) is amended to read:
18	(D) "Taxable meal" shall not include:
19	* * *

1	(ii) Food or beverage, including that described in subdivision
2	(10)(C) of this section:
3	(I) served or furnished on the premises of by a nonprofit
4	corporation or association organized and operated exclusively for religious or
5	charitable purposes, in furtherance of any of the purposes for which it was
6	organized; with the net proceeds of the food or beverage to be used exclusively
7	for the purposes of the corporation or association;
8	* * *
9	Sec. 2. EFFECTIVE DATE
10	This act shall take effect on July 1, 2018.