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H.743

Introduced by Representatives Donovan of Burlington, Edwards of
Brattleboro, Miller of Shaftsbury, Mrowicki of Putney, Pearson
of Burlington and Spengler of Colchester

Referred to Committee on

Date:

Subject: Taxation; plastic bags

Statement of purpose: This bill proposes to impose a tax on plastic bags.

AN ACT RELATING TO TAX ON PLASTIC BAGS

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

Sec. 1. 32 V.S.A. chapter 234 is added to read:

CHAPTER 234. TAX ON PLASTIC BAGS

§ 9901. IMPOSITION OF TAX ON PLASTIC BAGS

(a) There shall be paid by the purchaser or recipient a tax of \$0.17 on each plastic bag purchased or received in a retail transaction in this state or purchased or received for use in this state. This tax shall be collected and administered in the same manner as the sales and use tax under chapter 233 of this title and shall be subject to the collection and administrative provisions of that chapter.

1 (b) “Plastic bag” in this section shall mean a bag or wrapping provided by a
2 wholesale or retail seller, and which is composed in part or in whole of
3 polyethylene, polypropylene, polystyrene, or similar material which will not
4 readily decompose in a sealed landfill.

5 Sec. 2. EFFECTIVE DATE

6 This act shall apply to transactions occurring on or after January 1, 2009.