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S.33

Introduced by Senator Hartwell

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 233, subchapter 5 is added to read:

Subchapter 5. Plastic Bags

§ 9880. IMPOSITION OF TAX ON PLASTIC BAGS

(a) There shall be paid by the purchaser or recipient a tax of \$0.03 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 this chapter and shall be subject to the collection and administrative provisions of this chapter.

(b) As used in this section, "plastic bag" shall mean a bag or wrapping provided by a wholesale or retail seller and which is composed in part or in

1 whole of polyethylene, polypropylene, polystyrene, or similar material which
2 will not readily decompose in a sealed landfill.

3 Sec. 2. EFFECTIVE DATE

4 This act shall apply to transactions occurring on or after January 1, 2010.