

Formal Ruling Index

2005-01	Land Gains	Sale by nonprofit corporation of substantially all of its interest in LLC.	32 V.S.A. § 10001 32 V.S.A. § 10004(a) 32 V.S.A. § 10004(b) 32 V.S.A. § 10004(c) 32 V.S.A. § 10005(a)
2004-01	Property Transfer	Transfer of LLC membership interest in VT real property	32 V.S.A. §9601(5) 32 V.S.A. §9602 32 V.S.A. §9618
2004-02	Sales & Use	Charges for records retrieval Equipment used for records retrieval	32 V.S.A. §§9701(6) & (7) 32 V.S.A. §9741(14) 32 V.S.A. §9741(35) 32 V.S.A. §9771(1) 32 V.S.A. §9773(1) 32 V.S.A. §9774(c)
2004-03	Sales & Use	Medical supplies	32 V.S.A. §9741(2)
2004-04	Could Not Be Edited		
2004-05	Sales & Use	On-line software use	32 V.S.A. §§9701(6) & (7) 32 V.S.A. §9771(1) 32 V.S.A. §9773(1) 32 V.S.A. §9741(35)
2004-06	Sales & Use	On-line bill payment services	32 V.S.A. §§9701(6) & (7) 32 V.S.A. §9771(1) 32 V.S.A. §9773(1)
2004-07	Meals & Rooms / Property Transfer	Timeshare	11 V.S.A. § 1608 24 V.S.A. § 4407(14) 27 V.S.A. § 607(a) 32 V.S.A. § 6066 32 V.S.A. § 9601(10) 32 V.S.A. § 9202(8) 32 V.S.A. § 9241(a) 32 V.S.A. § 9242(a) 32 V.S.A. § 9242(c) Reg. 1.9202(8)(3) Reg. 1.9242-3(a)
2004-08	Sales & Use	Refundable deposits	IRC § 1274(d) 32 V.S.A. § 9701(11) 32 V.S.A. § 9771(4) TB-27
2003-01	Sales & Use	Copy center equipment Copiers at client location	32 V.S.A. §9701(7) 32 V.S.A. §9741(14) & Reg 1.9741 32 V.S.A. §9741(35) 32 V.S.A. §9771(3) & Reg 1.9771
2002-01	Corporate Income	Investment & Holding Company	32 V.S.A. §5837
2002-02	Property Transfer Land Gains	Transfer from company A to partnership of company A & B	32 V.S.A. §9602 32 V.S.A. §9603(15) 32 V.S.A. §10001 32 V.S.A. §10003 32 V.S.A. §10005(c)

2002-03	Sales & Use	Dental products	32 V.S.A. § 9701(5) 32 V.S.A. § 9741(2) 32 V.S.A. § 9741(35) 32 V.S.A. § 9771(1) Reg. § 1.9741(2)-1(a)
2002-04	Sales & Use	Direct Pay Permit	32 V.S.A. §9741(4) 32 V.S.A. §9745 & Reg. 1.9745 (formerly 226-4) Reg. 1.9775(e)
2002-05	Sales & Use	Amusement Charge	32 V.S.A. §9701 (10) 32 V.S.A. §9701(11) 32 V.S.A. §9771(4) Regulation §226-9
2002-06	Motor Fuel	Taxable Use	23 V.S.A. §4(13) 23 V.S.A. §3003 23 V.S.A. §3015 23 V.S.A. §3101(a) 23 V.S.A. §3106
2002-07	Meals & Rooms	Taxable sales	32 V.S.A. §9202
2001-01	Income Tax	Trust	32 V.S.A. §5811(9) 32 V.S.A. §5811(11) 32 V.S.A. §5811(13) 32 V.S.A. §5822 32 V.S.A. §5923
2001-02	Sales & Use	Refund for returned merchandise	32 V.S.A. § 9771(1)
2000-01	Sales & Use	Purchases made in another state	32 V.S.A. §9701(6) 32 V.S.A. §9744(a)(3) Reg. 1.9779
2000-02	Meals & Rooms	State instrumentality	1970-72 Op. Atty. Gen. 454
2000-03	Meals & Rooms	Taxable meal	32 V.S.A. §9241 32 V.S.A. §9202(10)(A) 32 V.S.A. 9241(b) 32 V.S.A. 9242(c) Reg 1.9202(10)-4
1999-01	Land Gains	Nonprofit Organization Public support test IRS	32 V.S.A. §10002(i)
1999-02	Sales & Use	Floor sales & installation Contractors	32 V.S.A. §9701(5) 32 V.S.A. §9771(1) 32 V.S.A. §9773(1)
1999-03	Sales & Use	Newspapers Publications	32 V.S.A. §9741(15)
1999-04	Sales & Use	Medical device	32 V.S.A. §9741(2)
1999-05	Meals & Rooms	Charitable organization Contract to run	32 V.S.A. §9202(10)(D)(ii)(I) 32 V.S.A. §9202(10)(D)(ii) (IV)
1999-06	Income	Economic Incentive Credit Year of investment	32 V.S.A. §5930g

1999-07	Corporate Income	Income allocation Interest income	32 V.S.A. §5833 Reg. 1.5833 (d)(6) Reg 1.5833 (e)
1998-01	Land Gains	Timeshare Interval ownership	Reg. §1.10005(d)-1
1998-02	Sales & Use	Newspapers	32 V.S.A. §9741(15)
1998-03	Local Option	Qualification	24 V.S.A. §138
1998-04	Sales & Use	Casual sale	32 V.S.A. § 9741(4)
1998-05	Meals & Rooms	Exempt organizations	32 VSA §9202(9) 32 VSA §9202(10) (D)(ii)(II) 32 VSA §9202(10) (D)(ii)(I) 32 VSA §9202(11)
1997-01	Could Not Be Edited		
1997-02	Sales & Use	Manufacturing Processing support	32 VSA §9741(14) Reg 1.9741(14)
1997-03	Could Not Be Edited		
1997-04	Income	Economic Incentive Credit	32 VSA §5930
1997-05	Sales & Use	Fire logs Fire starter	32 VSA § 9741(26) Reg 1.9741(26)
1997-06	Sales & Use	Toothbrushes Dental supplies	32 VSA §9741(2) 32 VSA §9771 Reg 1.9741(2)-1
1997-07	Meals & Rooms	Sold at institutions Cook/chill process	32 VSA §9202(10)(A) 32 VSA §9202(10)(B) 32 VSA §9202(10)(C) 32 VSA §9202(10)(D)(ii) Reg. 1.9202(10)-2
1997-08	Act 60	Ownership	32 VSA §6066(a)
1997-09	Land Gains	Holding period	32 VSA §10004(c)
1997-10	Property Transfer	Sale from partnership to newly forms ltd. partnership	32 VSA §9602 32 VSA §9603(15)
1996-01	Sales & Use	Sales by exempt organizations	32 VSA §9701(4) 32 VSA §9743(3)(C) 32 VSA §9771
1996-02	Sales & Use	Manufacturing Production monitoring	32 VSA §9741(14)
1996-03	Sales & Use	Agriculture Composting	32 VSA §9741(25) Reg 1.9741(25)-2(j) Reg 1.9741(25)-4
1996-04	Sales & Use	Exempt organizations Fund raisers Sales vs thank you gift	32 VSA §9701(5) 32 VSA §9701(6) 32 VSA §9743(3)(C) 32 VSA §9771(1)
1996-05	Sales & Use	Medical product Over-the-counter	32 VSA §9741(2)

1996-06	Sales & Use	Exempt organization Toll road	32 VSA §9743(3)
1996-07	Sales & Use	Water treatment systems	32 VSA §9701(5)
1996-08	Sales & Use	Sales Leasing vs Financing	32 VSA §9701(6) 32 VSA §9742(7) 32 VSA §9771(1)
1996-09	Sales & Use	Pay-per-view or pay-per-play electronics Lease vs sale	32 VSA §9775
1996-10	Sales & Use	Paging service Services Leasing property	32 VSA §9701(4) 32 VSA §9701(5) 32 VSA §9701(6) 32 VSA §9701(9)(A) 32 VSA §9707 32 VSA §9745 32 VSA §9771(1)
1996-11	Sales & Use	Dental equipment and supplies	32 VSA §9741(2)
1996-12	Sales & Use	Advertising agency Products	32 VSA §9741(36) 32 VSA §9701(16) 32 VSA §9771 32 VSA §9701(16) 32 VSA §9701(17) 32 VSA §9701(18)
1996-13	Income	Economic Incentive Credit	32 VSA §5930(d)
1996-14	Sales & Use	Internet "mall"	32 VSA §9704
1995-01	Income	Non-VT resident Allocating to VT Non-VT muni bonds	32 VSA §5811(4) 32 VSA §5822
1995-02	Income	Non-VT resident Allocating to VT Non-VT muni bonds	32 VSA §5811(4) 32 VSA §5822
1995-03	Sales & Use	Photography Right to use	32 VSA §9701(6) 32 VSA §9701(7) 32 VSA §9771
1995-04	Corporate Income	Nexus	32 VSA §5811(15) 32 VSA §5833(a)
1995-05	Sales & Use	Medical supplies	32 VSA §9741(a)(2) 32 VSA §9743 Reg 1.9741(a)(2)(1)
1995-06	Sales & Use	Exempt organization Product sales	32 VSA §9743(3)
1995-07	Sales & Use	Manufacturing Fuels used	32 VSA §9741(14)
1995-08	Sales & Use	Cellular phone service Phones provided	32 VSA §9744(3) 32 VSA §9773(1) 32 VSA §9774(b)
1995-09	Corporate Income	Holding company	32 VSA §5837
1995-10	Could Not Be Edited		

1995-11	Sales & Use	Medical supplies Prosthesis bathing suits	32 VSA §9741(2)
1995-12	Solid Waste	Transfers to treatment or incineration plant	32 VSA §5952(a) 32 VSA §5953(3)
1995-13	Sales & Use	Requirement to collect Third party vendors	32 VSA §9771 32 VSA §9701(4) 32 VSA §9704 32 VSA §9778 32 VSA §9701(6) 32 VSA §9701(7)
1995-14	Sales & Use	Requirement to collect	32 VSA §9701(9) 32 VSA §9701(14) 32 VSA §9704 32 VSA §9745 32 VSA §9778
1995-15	Sales & Use	Purchase Lease-back	32 VSA §9701(5) 32 VSA §9701(6) Reg 1.9701(6)-2 Reg 1.978
1995-16	Insurance Premium	Premium base Adjustments to	8 VSA §6014
1995-17	Sales & Use	Leases	32 VSA §9701(5) 32 VSA §9701(6) 32 VSA §9742
1995-18	Sales & Use	Computer software Sales or lease Maintenance Training	32 VSA §9771(1) 32 VSA §9701(6)
1995-19	Meals & Rooms	Exempt organization Food sales	32 VSA §9202(10) (D)(ii)(I)
1995-20	Sales & Use	Misc. S&U Issues	
1995-21	Sales & Use	Manufacturing Equipment for Map making	32 VSA §9741(14) Reg 1.9741(14)
1995-22	Sales & Use	Computer systems Repairs Installation Shipping Training Lease Lease buy-out	32 VSA §9701(4) 32 VSA §9701(6) 32 VSA §9773 32 VSA §9774
1995-23	Sales & Use	Medical supplies	32 VSA §9741(2)
1995-24	Could Not Be Edited		
1995-25	Corp Income Sales & Use	Nexus	32 VSA §9704
1994-01	Sales & Use	Non profit organization Building materials	32 VSA §9701(5) Reg §226-7 (III) 32 VSA §9743(4)

1994-02	Corporate Income	Consolidated return NOL Carryforward	32 VSA §5888(4)(B) 32 VSA §5862
1994-03	Sales & Use	Veterinary supplies Computer diagnostics	32 VSA §9741(3)
1994-04	Property Rebate	Cooperative Housing	11 VSA §1608 32 VSA §5961(2)
1994-05	Offset of Refunds	Municipal housing authorities	32 VSA §5932
1994-06	Sales & Use	Contract with exempt organization Agent for Items purchased	32 VSA §9743(1) 32 VSA §9771 32 VSA §9773
1994-07	Sales & Use	Antique dealers Multi-dealer shops Consignments	32 VSA §9701(6) 32 VSA §9701(9)(A) 32 VSA §9701(14) 32 VSA §9703 32 VSA §9745 32 VSA §9704 32 VSA §9775 32 VSA §9776 Reg. § 226-6
1994-08	Sales & Use	Drop shipment Requirement to collect tax Reciprocity Exemption certificate	32 VSA §9701(6) 32 VSA §9745 Reg. §226-6
1994-09	Sales & Use	Drop shipment Requirement to collect tax Reciprocity Exemption certificate	32 VSA §9701(6) 32 VSA §9745 Reg. §226-6
1994-10	Land Use Change Working Farm Tax Abatement Program	Conveyance to trust Eligibility for program Subject to change tax	32 VSA §3757 32 VSA §3764(3) 32 VSA §3764(5) 32 VSA §3766
1994-11	Land Use Change Working Farm Tax Abatement Program	Conveyance to trust Eligibility for program Subject to change tax	32 VSA §3757 32 VSA §3764(3) 32 VSA §3764(5) 32 VSA §3766
1994-12	Property Transfer	Sales from partnership to new corporation	32 VSA §9602 32 VSA §9703 32 VSA §9603(16) 32 VSA §9603(9)
1993-01	Meals & Rooms	Permanent resident 30 Day Occupancy	32 VSA §9202(7) Reg. 1.9202(7))1(a)
1993-02	Corporate Income	NOL Use of carryforward Use of carryback Filing for VT	32 VSA §5888(4)(B)
1993-03	Corporate Income	Nexus Apportionment	32 VSA §5833

1993-04	Sales & Use	Exempt organizations Purchases for contracts with	32 VSA §9701(6) 32 VSA §9741(14) 32 VSA §9743(2) 32 VSA §9771 32 VSA §9773
1993-05	Sales & Use	Computer software Customized software Off-the-shelf software	32 VSA §9701(6)
1993-06	Could Not Be Edited		
1993-07	Property Transfer	Long term lease Nominal lease cost Right of first refusal	32 VSA §9602 32 VSA §9601(1) 32 VSA §9601(6)
1993-08	Sales & Use	Computer software Customized software Off-the-shelf software Computer services	32 VSA §9701(6)
1992-01	Sales & Use	Manufacturing Electrical generating	32 VSA §9741(14)
1992-02	Sales & Use	Information Services Equipment for	32 VSA. §9701(6) 32 VSA §9708 32 VSA. §9771 32 VSA §9741(25) 32 VSA §9773 Reg 1.9741(25)8
1992-03	Sales & & Use	Mailing lists Licensing of use	32 VSA §9701(6)
1992-04	Could Not Be Edited		
1992-05	Sales & Use	Health & Fitness clubs	32 VSA §9701(6) 32 VSA §9701(10) 32 VSA §9771 Reg.1.9801(6)-1
1992-06	Property Tax Rebate	Property in revocable trust	32 VSA §5962 32 VSA §5967
1992-07	Sales & Use	Direct Pay Permit When Use Tax Payment Due	32 VSA §9745 32 VSA §9775(a)
1992-08	Could Not Be Edited		
1992-09	Corporate Income	Investment & Holding Company	32 VSA §5811(18) 32 VSA §5837
1992-10	Corporate Income	Investment & Holding Company	32 VSA §5811(15) 32 VSA §5837 32 VSA §5833
1992-11	Sales & Use	Sales by 501(c)(3) organization	32 VSA §9743(3) 32 VSA §9771(1)
1992-12	Corporate Income	Investment & Holding Company	32 VSA §5837
1992-13	Ind. Income	Motor carrier employees Exemption Mechanics	49 USC §11504 32 VSA §5822 32 VSA §5841(a)
1991-01	Property Tax	PILOT Hosting solid waste facility	16 VSA §3458

1991-02	Corporate Income	Investment & Holding Company	32 VSA §5837
1991-03	Sales & Use	Photography	32 VSA §9701(6) 32 VSA §9771(l)
1991-04	Sales & Use	Mobile Homes Double Wide	32 VSA §9701(5) 32 VSA §9741(32) 32 VSA §9744(3) 32 VSA §9773(1) 32 VSA §9775 32 VSA §9776 32 VSA §9781(a)
1991-05	Sales & Use	Publication Fulfillment Company	32 VSA §9704
1991-06	Could Not Be Edited		
1991-07	Ind. Income	Interest & dividends from US Treasury Exemption	32 VSA §5822 31 USC §3124(a)
1991-08	Sales & Use	Coupon sales	32 VSA §9701(4)
1991-09	Corporate Income	Net Loss Carryforward to subsidiary Holding Company	32 VSA §5833 32 VSA §5837 32 VSA §5862 32 VSA §5888(4)(B)
1990-01	Number not used		
1990-02	Sales & Use	Agricultural Feed Storage Plastic Bags	32 VSA §9741(3) 32 VSA §9741(25)
1990-03	Revoked		
1990-04	Telephone Gross Receipts Sales & Use	Long distance switching system Reselling telecommunications capacity Sales of telecommunications equipment	32 VSA §8521(b) 32 VSA §9771
1990-05	Cigarette	Purchase by Indian tribe for resale	Federal law