

Guide to Meals and Rooms Tax and Sales and Use Tax Statistical Data

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The Vermont Department of Taxes publishes Meals and Rooms Tax (MRT) and Sales and Use Tax (SUT) data by month, quarter, calendar year, and fiscal year. Preliminary reports are created 75 days after the end of a filing period. Updated reports are created 180 days after the end of a filing period, and are based on more recent information after late returns and adjustments. Reports are formatted as Microsoft Excel (.xlsx) spreadsheets.

This guide explains where to find and open the statistical data reports on the Department website, how the spreadsheets are formatted, and how to read the data for both tax types.

Contents

Section 1: Getting the Report	2
How to Find and Open a Statistical Report	2
Navigating a Statistical Report	3
Section 2: Meals and Rooms Tax Statistics	3
Meals and Rooms Tax: The County Tab	3
Meals and Rooms Tax: The Town Tab	4
Section 3: Sales and Use Tax Statistics	4
Sales Classification	4
Section 4: Local Option Tax Statistics	4
Tax-Exempt Purchases	5
Use Tax	5
Section 5: Resources	5
Useful Links	6
Contact us	6

Section 1: Getting the Report

HOW TO FIND AND OPEN A STATISTICAL REPORT


Find and open a statistical report by visiting our data and statistics section at <https://tax.vermont.gov/data-and-statistics>.

Select the tax type you would like to access. The following examples are from the Meals and Rooms Tax Data page. The Sales and Use Tax Data page has a similar look and feel.

The statistical report contains general information about the type of tax, the tax rates, and years for which data is available. The following examples use MRT data from April, 2019. Hyperlinks connect to report periods that are currently available. Months that are not linked (no underline) do not yet have data available. For this example, in the 2019 table, click April in the Monthly Preliminary column.

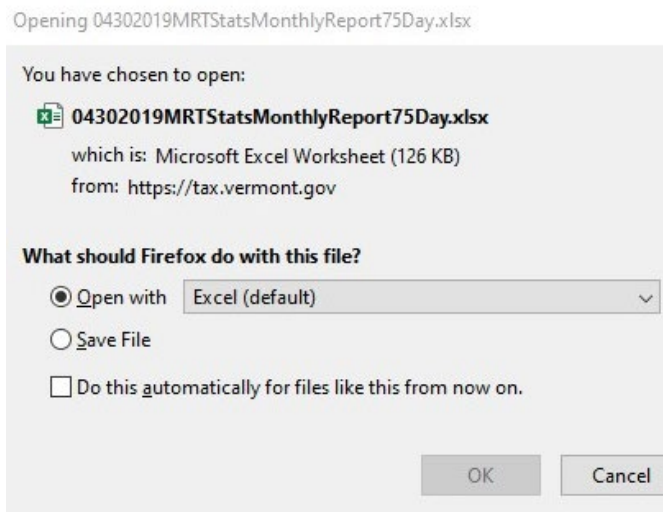


2019

Monthly Preliminary	Monthly Update
January	January
February	February
March	March
 April	April
May	May

A dialogue box pops up for the period you have selected. You may choose from the following:

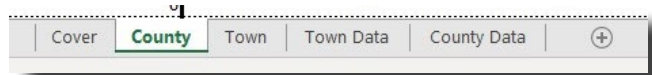
1. Open with, which opens a spreadsheet file window without downloading it. If your system doesn't automatically open Microsoft Excel files, click the drop-down arrow to the far right of that line to choose a program on your computer to open the file. Other programs that open Excel files are Numbers, Google Docs, and some web browsers.
2. Save to your computer (using the same file name)



NAVIGATING A STATISTICAL REPORT

The report file has the following tabs at the bottom of the window:

- Cover shows the date, type of report, and notes about the information in the report.
- The County and Town tabs show:
 - taxable receipts by county and category, e.g. Meals, Rooms, Alcohol for the period,
 - taxable receipts for the same period one year prior, and
 - the percentage of change between the two periods.
- The Town Data and County Data tabs show the same data as before, with more detail about the number of accounts with taxable receipts in each location and category for the period.



Monthly statistical reports contain sales receipts for monthly filers only. Quarterly and annual reports present data from all filers. For example, a report showing only the month of March does not include sales data for the first quarter (January-March). For monthly and quarterly sales data for January through March of 2019, [view the quarterly report](#).

Section 2: Meals and Rooms Tax Statistics

MEALS AND ROOMS TAX: THE COUNTY TAB

The image below examines the contents of the county tab. Note that the numbers represent the total meals, rooms, and alcohol sales during April 2019, not the amount of tax collected. The first row, Vermont, shows the total receipts for the entire state for April, 2019 and April, 2018. The Period to Period Change section shows the percentage of change between the two years for the same period.

In April 2019, Bennington County had \$4,466,727 in sales of taxable meals. There were \$4,535,609 in sales of taxable meals during April, 2018. Sales in 2019 were down 1.5% from the same period in 2018.

The counties of Essex and Grand Isle have asterisks (*) under the Rooms and Alcohol columns for both periods. Fewer than 10 businesses reported sales for the period, so to protect taxpayer confidentiality, data has been suppressed in the rooms and alcohol columns.

State of Vermont Department of Taxes			Meals and Rooms Statistics Report			Monthly Report			75 Day Processing		
County Summary	Current Taxable Receipts 04/01/2019 - 04/30/2019			Previous Taxable Receipts 04/01/2018 - 04/30/2018			Period to Period Change				
	Meals	Rooms	Alcohol	Meals	Rooms	Alcohol	Meals	Rooms	Alcohol		
Vermont	\$ 81,257,087	\$ 24,241,378	\$ 13,889,852	\$ 78,614,755	\$ 26,785,695	\$ 14,391,882	3.4%	-9.5%	-3.5%		
Addison	\$ 3,227,528	\$ 571,612	\$ 473,023	\$ 3,086,782	\$ 578,098	\$ 518,982	4.6%	-1.1%	-8.9%		
Bennington	\$ 4,466,727	\$ 1,283,517	\$ 641,346	\$ 4,535,609	\$ 1,298,131	\$ 689,285	-1.5%	-1.1%	-7.0%		
Caledonia	\$ 2,798,846	\$ 400,127	\$ 322,437	\$ 2,693,595	\$ 402,764	\$ 332,121	3.9%	-0.7%	-2.9%		
Chittenden	\$ 29,781,304	\$ 6,971,515	\$ 5,666,189	\$ 28,046,421	\$ 7,926,083	\$ 5,613,871	6.2%	-12.0%	0.9%		
Essex	\$ 71,846	*	*	\$ 152,291	*	*	-52.8%	*	*		
Franklin	\$ 4,099,134	\$ 209,864	\$ 311,157	\$ 3,832,932	\$ 374,098	\$ 348,901	6.9%	-43.9%	-10.8%		
Grand Isle	\$ 330,538	*	*	\$ 270,979	*	*	22.0%	*	*		
Lamoille	\$ 3,940,963	\$ 1,720,320	\$ 918,930	\$ 3,976,556	\$ 2,109,688	\$ 961,070	-0.9%	-18.5%	-4.4%		
Orange	\$ 1,500,152	\$ 103,119	\$ 116,256	\$ 1,439,898	\$ 110,998	\$ 115,183	4.2%	-7.1%	0.9%		
Orleans	\$ 2,217,478	\$ 487,129	\$ 313,256	\$ 2,113,670	\$ 515,995	\$ 316,014	4.9%	-5.6%	-0.9%		
Other	\$ 1,937,180	\$ 6,776,537	\$ 398,492	\$ 1,809,522	\$ 6,451,717	\$ 723,394	7.1%	5.0%	-44.9%		
Rutland	\$ 8,042,233	\$ 1,574,249	\$ 1,386,154	\$ 7,765,891	\$ 1,894,357	\$ 1,392,370	3.6%	-16.9%	-0.4%		
Washington	\$ 8,016,507	\$ 1,222,982	\$ 1,398,229	\$ 7,853,472	\$ 1,395,709	\$ 1,369,077	2.1%	-12.4%	2.1%		
Windham	\$ 4,871,789	\$ 868,781	\$ 798,118	\$ 5,104,014	\$ 1,216,286	\$ 839,456	-4.5%	-28.6%	-4.9%		
Windsor	\$ 5,954,864	\$ 2,051,627	\$ 1,146,265	\$ 5,933,122	\$ 2,511,773	\$ 1,172,159	0.4%	-18.3%	-2.2%		
0	*	*	*	*	*	*	*	*	*		
0	*	*	*	*	*	*	*	*	*		
0	*	*	*	*	*	*	*	*	*		

MEALS AND ROOMS TAX: THE TOWN TAB

The Town tab displays information in the same format, but shows the taxable sales for individual towns. For confidentiality, the report only shows towns with 10 or more taxpayer accounts.

State of Vermont Department of Taxes		Meals and Rooms Statistics Report			Monthly Report			75 Day Processing				
Summary of Towns with 10 or more reporting accounts	Current Receipts						Previous Receipts			Period to Period Change		
	04/01/2019 - 04/30/2019						04/01/2018 - 04/30/2018					
	Meals	Rooms	Alcohol	Meals	Rooms	Alcohol	Meals	Rooms	Alcohol			
BARRE	\$ 2,422,847	*	\$ 277,403	\$ 2,281,003	*	\$ 290,296	6.2%		-4.4%			
BARTON	\$ 146,923	*		\$ 129,321	*		13.6%					
BENNINGTON	\$ 2,558,119	\$ 364,173	\$ 281,732	\$ 2,512,554	\$ 383,550	\$ 322,566	1.8%	-5.1%	-12.7%			
BERLIN	\$ 791,406	*		\$ 778,235	*		1.7%					

To calculate tax, multiply the taxable sales by the appropriate tax rate: Meals, Rooms 9%, Alcohol 10%.

Example 1: To calculate the amount of meals tax collected in the Town of Bennington in April, 2019, multiply the total sales of \$2,558,119 by the meals tax rate of 9%, (or 0.09). The result is \$230,230.71.

Example 2: To calculate the alcohol tax collected in Bennington for the same period, multiply the total sales of \$281,732 by the alcohol tax rate of 10% (or 0.1). The result is \$28,173.20.

Section 3: Sales and Use Tax Statistics

SALES CLASSIFICATION

The Sales and Use Tax spreadsheets are similar to the Meals and Rooms Tax spreadsheets illustrated in Section 2. However there are differences in how the sales are classified:

- Gross Receipts** includes all reported sales, including items exempt from sales tax. This is for reference only.
- Retail Receipts** includes only taxable sales. Exempt sales are not included.
- Use Receipts** represents business purchases subject to use tax. See Section 5 for an explanation of Vermont Use Tax.

State of Vermont Department of Taxes		Sales and Use Tax		
County Summary	Current Taxable Receipts			
	04/01/2019 - 04/30/2019			
	Gross	Retail	Use	
Vermont	\$ 2,157,828,567	\$ 472,244,596	\$ 19,540,461	
Addison	\$ 65,419,297	\$ 12,631,454	\$ 745,291	
Bennington	\$ 86,574,511	\$ 21,063,419	\$ 678,307	
Caledonia	\$ 41,421,311	\$ 10,854,784	\$ 211,540	
Chittenden	\$ 481,597,188	\$ 125,022,088	\$ 4,644,075	
Essex	\$ 991,133	\$ 462,877	*	
Franklin	\$ 111,351,838	\$ 16,727,821	\$ 571,930	
Grand Isle	\$ 3,350,407	\$ 783,325	*	
Lamoille	\$ 44,699,213	\$ 15,147,111	\$ 639,797	
Orange	\$ 20,578,577	\$ 4,587,436	\$ 184,079	
Orleans	\$ 61,232,233	\$ 13,099,881	\$ 585,451	
Other	\$ 802,544,585	\$ 150,470,537	\$ 6,823,762	
Rutland	\$ 99,152,408	\$ 33,731,932	\$ 1,802,379	
Washington	\$ 192,964,206	\$ 31,333,041	\$ 1,178,845	
Windham	\$ 69,578,710	\$ 17,597,627	\$ 761,016	
Windsor	\$ 76,372,951	\$ 18,731,263	\$ 713,991	
0	*	*	*	

Vermont's Sales and Use Tax rate is 6%. To calculate sales tax collected in Franklin County for the period shown, multiply the retail amount of \$16,727,821 by 6% (or 0.06). The result is \$1,003,669.26.

Section 4: Local Option Tax Statistics

Some Vermont municipalities have voted to add a [Local Option Tax \(LOT\)](#) of 1% to Sales Tax and/or Meals, Rooms, and Alcohol Taxes. LOT does not apply to use tax. LOT is a way for municipalities to raise additional revenue, and it is collected by the State through MRT and SUT returns filed by vendors doing business in Vermont. The State returns 70% (minus a fee of \$5.96 per return) to the municipality and retains 30% for the

[Payment In Lieu Of Taxes \(PILOT\)](#) fund. PILOT compensates municipalities for municipal taxes they are unable to collect on state-owned buildings.

For example, to calculate Local Option Tax collected for meals, rooms and alcohol purchases in Brattleboro:

- Total the Receipts:

	\$3,071,478 Meals
+	\$604,671 Rooms
+	\$422,723 Alcohol
	<u>\$4,098,872 Total Taxable Receipts</u>
- Multiply the result by 1% (0.01):

	\$4,098,872
x	0.01
	<u>\$40,998.72</u>

State of Vermont Department of Taxes		Meals and Rooms		
Summary of Towns with 10 or more reporting accounts	Current Receipts			
	04/01/2019 - 04/30/2019			
	Meals	Rooms	Alcohol	
BARRE	\$ 2,422,847	*	\$ 277,403	*
BARTON	\$ 146,923	*		*
BENNINGTON	\$ 2,558,119	\$ 364,173	\$ 281,732	*
BERLIN	\$ 791,406	*		*
BRADFORD	\$ 372,570	*		*
BRANDON	\$ 245,936	*		*
BRATTLEBORO	\$ 3,071,478	\$ 604,671	\$ 422,723	*

The town of Brattleboro received 70% of LOT from the State, or \$28,692.10, minus a fee of \$5.96 per return. The remainder (30%, or \$12,306.62) went to PILOT.

[See a list of participating municipalities](#) that have a Local Option Tax at tax.vermont.gov.

Section 5: Resources

TAX-EXEMPT PURCHASES

Certain sales are exempt from Vermont Sales and Use Tax. Exemptions may be:

- Product-based. Certain items are always exempt from sales tax, no matter who buys them.
- Use-based. An item is exempt only for specific uses, such as fertilizer used in commercial agriculture.
- Entity-based. An item normally subject to tax is purchased by a 501(c)(3) nonprofit organization, or for resale by a business registered with the Vermont Department of Taxes.

For general information about Vermont’s exemptions for sales and use tax purchases, please [see sales and use tax exemptions](#).

In 2019 the Vermont legislature enacted a meals tax exemption. A business may purchase meals for resale [using an exemption certificate](#), provided that the business will collect meals tax from the final customer.

USE TAX

Use tax must be paid by the purchaser of a taxable item when Vermont sales tax was not collected at the time of purchase. This may happen when the item is bought from a vendor not registered to collect Vermont sales tax, or when a business uses materials in Vermont which were bought in a tax-free state, or in a state which has a lower sales tax rate (the business pays the difference).

Use tax applies to both business and personal purchases, but data here only accounts for business purchases.

Use tax is the same rate as sales tax: 6%. In the example at right, the amount of reportable purchases subject to use tax in the town of Derby during the period was \$102,954.

State of Vermont Department of Taxes		Sales and Use Tax		
Summary of Towns with 10 or more reporting accounts	Current Receipts			
	04/01/2019 - 04/30/2019			
	Gross	Retail	Use	
CHESTER	\$ 2,506,094	\$ 696,708	\$ 24,838	*
CLARENDON	\$ 3,797,122	\$ 1,085,510		*
COLCHESTER	\$ 121,888,771	\$ 25,267,019	\$ 978,401	*
CRAFTSBURY	\$ 343,162	\$ 138,200		*
DANBY	*	*		*
DANVILLE	\$ 626,291	\$ 517,547		*
DERBY	\$ 21,244,786	\$ 6,212,793	\$ 102,954	*
DORSET	\$ 1,307,375	\$ 566,835		*

For example, to calculate the use tax collected in Derby, multiply \$102,954 by 6% (or 0.06). The result is \$6,177.24.

Useful Links

Meals and Rooms Tax

<https://tax.vermont.gov/business-and-corp/meals-and-rooms-tax>

Meals and Rooms Tax Frequently Asked Questions

<https://tax.vermont.gov/business-and-corp/meals-and-rooms-tax/faqs>

Short-term Rentals

<https://tax.vermont.gov/business-and-corp/meals-and-rooms-tax/short-term-rentals>

Form MRT-441, Meals and Rooms Tax Return

<https://tax.vermont.gov/business-and-corp/meals-and-rooms-tax>

Form M-3, Vermont Meals Tax Exemption Certificate

<https://tax.vermont.gov/business/nonprofits/exemption-certificates>

Sales and Use Tax

<https://tax.vermont.gov/business-and-corp/sales-and-use-tax>

Marketplace Facilitators

<https://tax.vermont.gov/business-and-corp/sales-and-use-tax/marketplace>

Streamlined Sales Tax

<https://tax.vermont.gov/business-and-corp/sales-and-use-tax/streamlined-sales-tax>

Vermont Use Tax for Businesses

<https://tax.vermont.gov/sites/tax/files/documents/FS-1018.pdf>

Form SUT-451, Sales and Use Tax Return

<https://tax.vermont.gov/business-and-corp/sales-and-use-tax>

Form S-3, Vermont Sales Tax Exemption Certificate

<https://tax.vermont.gov/business/nonprofits/exemption-certificates>

Vermont Meals and Rooms Tax Regulations

<http://tax.vermont.gov/content/regulation-19202>

Vermont Sales and Use Tax Regulations

<http://tax.vermont.gov/content/regulation-19701>

CONTACT US

If you have questions, please contact the Vermont Department of Taxes at tax.vttaxdept@vermont.gov, or call (802) 828-2505.