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August 28, 2009

FORMAL RULING 2009-03

<redacted>

You requested a formal ruling on whether the Federal Excise Tax on tires is to be included in the sales price subject to the Vermont Sales Tax.

The Federal Excise Tax is not to be included in the sales price when determining the Vermont Sales Tax to collect from your customers. Vermont law defines the Sales Price to exclude:

“any taxes legally imposed on the consumer that are separately stated on the invoice, bill of sale or similar document given to the purchaser;” 32 VSA §9701(4)(B)(iii).

The copy of the invoice that you provided separately states the Federal Excise Tax and meets the definition.

This ruling is issued solely to <redacted> and is limited to the facts presented as affected by current statutes and regulations. The Department will not be bound by this ruling in the case of any other taxpayer or in the case of any change in the relevant statutes or regulations. You have the right to appeal this ruling within thirty days. 3 VSA § 808

Kenneth Jones
Policy Analyst

Richard Westman
Commissioner