

Propane Gas Sold in Free-standing Containers

**The Vermont Fuel Gross Receipts Tax and Vermont Sales Tax
should be applied to free-standing containers of propane as follows:**

Vermont 6.0% Sales Tax.....YES

Vermont Fuel Gross Receipts Tax.....NO

The sales tax is charged when you:

- Buy a new container with propane
- Exchange an empty container for a full container

However, sales tax is *not charged* when you
refill a container that you own.

To learn more about Vermont business taxes, visit tax.vermont.gov or contact the Department's Business Tax Section at tax.business@vermont.gov or (802) 828-2551.

See 33 V.S.A. § 2503 and 32 V.S.A. § 9741(26).

Disclaimer: This information provided here is intended to be an overview only. Vermont tax statutes, regulations, Vermont Department of Taxes rulings, or court decisions supersede information presented here.

Rev. 02/2020 • Pub. FS-1052