

Propane Gas Sold in Free-Standing Containers

The 6% Vermont Sales Tax should be applied to the sale price of free-standing containers of propane when the customer:

- Buys a new container with propane
- Exchanges an empty container for a full container

Sales tax is *not charged* when a container that the customer owns is refilled.

Vermont Fuel Tax does *not apply* to sales of propane in free-standing containers.

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

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.