



State of Vermont
Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Agency of Administration

Ms. Mia Roethlein, Environmental Analyst IV
Waste Management and Prevention Division
Solid Waste Program
1 National Life Drive - Davis 1
Montpelier, VT 05620-3704

Ms. Roethlein,

You have asked whether sales tax should be charged and remitted on the total price paid by a consumer when purchasing paint at retail, including the portion attributable to the paint stewardship assessment, or whether sales tax should only be charged on the amount of the retail price not attributable to the paint stewardship assessment.

For the purposes of sales tax, sales price includes "all taxes imposed on the seller, and any other expenses of the seller" but does not include "any taxes legally imposed directly on the consumer that are separately stated on the invoice." 32 VSA § 9701(4).

Whether the paint stewardship assessment constitutes a tax or other expense, it is a one-time charge that is remitted by the "architectural paint producer." 10 VSA § 6672(6); 10 VSA § 6673(b). While this charge will be built into the price ultimately paid when the paint is sold at retail, the assessment is not imposed directly on the consumer. Therefore, sales tax should be charged on the total price, including the stewardship assessment.

Please contact me if you have further questions.

Sincerely,

A handwritten signature in black ink that reads "Jeffrey M. Dooley".

Jeffrey M. Dooley
Lead Tax Policy Analyst
Telephone: (802) 828-5365
Email: jeffrey.dooley@state.vt.us

State of Vermont
Department of Taxes
133 State Street
Montpelier, VT 05633

