

**Landlord Certificate Draft Language**

Sec. 39. 32 V.S.A. § 6069 is amended to read:

§ 6069. Landlord certificate

(a) On or before January 31 of each year, the owner of land rented as a portion of a homestead in the prior calendar year shall furnish a certificate of rent to the Department of Taxes and to each claimant who owned a portion of the homestead and rented that land as a portion of a homestead in the prior calendar year. The certificate shall indicate the proportion of total property tax on that parcel that was assessed for municipal property tax and for statewide property tax.

(b) The owner of each rental property shall, on or before January 31 of each year, furnish a certificate of rent to the Department of Taxes.

(c) A certificate under this section shall be in a form prescribed by the Commissioner and shall include the following:

- (1) the name of the renter;
- (2) the address and any property tax parcel identification number of the homestead,~~the information required under subsection (f) of this section;~~
- (3) the name of the owner or landlord of the rental unit;
- (4) the phone number, e-mail address, and mailing address of the landlord, as available;
- (5) the location of the rental unit;
- (6) the type of rental unit;
- (7) the number of rental units in the building;
- (8) the year in which the rental unit was built;
- (9) the accessibility of the rental unit; and
- (10) any additional information that the Commissioner determines is appropriate.

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(d) An owner who knowingly fails to furnish a certificate to the Department as required by this section shall be liable to the Commissioner for a penalty of \$200.00 for each failure to act. Penalties under this subsection shall be assessed and collected in the manner provided in chapter 151 of this title for the assessment and collection of the income tax.

(e) [Repealed.]

(f) ~~Annually on or before October 31, the Department shall prepare and make available to a member of the public upon request a database in the form of a sortable spreadsheet that contains the following information for each rental unit for which the Department received a certificate pursuant to this section:~~

- ~~(1) name of owner or landlord;~~
- ~~(2) mailing address of landlord;~~
- ~~(3) location of rental unit;~~
- ~~(4) type of rental unit;~~
- ~~(5) number of units in building; and~~
- ~~(6) School Property Account Number.~~

Annually on or before December 15, the Department shall submit a report on the aggregated data collected under this section to the House Committee on General and Housing and the Senate Committee on Economic Development, Housing and General Affairs.

Sec. 39a. 32 V.S.A. § 3102(d) is amended to read:

(d) The Commissioner shall disclose a return or return information:

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(9) annually on or before March 31, to [X] and [Y], provided the disclosure relates to the information collected on the landlord certificate pursuant to subsection 6069(c) of this title for the purpose of [Z].