

## H.546 – Senate Finance Amendment

### An act relating to administrative and policy changes to tax laws

Sec.	Pages	Summary
1	1	Correctly identifies the funding source for the per parcel fee as the general fund.
2	1-2	PVR may waive the right to appeal and proceed to recalculating education tax liability when a hearing officer determination or judicial decision reduces a property value and PVR accepts the value as correct.
3-4	3	Annual link up to federal income tax laws.
5	4	Expands the number of people who can access the renter credit by increasing the income level needed to qualify.
6-7	4-6	Repeals the \$15.00 fee for PTC claims filed after April 15.
8	6-7	Clarifies that the Director may require PVR values for utility property values may be used in the grand list. Values for property used for transmission and distribution of electricity must be PVR's values.
9	7	Provides county property a property tax exemption similar to the exemption available for municipal property. Expressly retains a county's ability to use the public, pious, and charitable exemption for property that qualifies.
10	8	Extends the sunset for the fuel tax to 2029.
11-12	8	Extends the sunset for the Health IT Fund to 2026.
13-14	9-10	Excludes ATVs from the sales tax definition of casual sale. Casual sales of used ATVs would be subject to sales tax.
15	10-11	Taken from proposed budget because of connection to revenue – the fee for copies of vital event certificates is waived for individuals experiencing homelessness or leaving a foster home or residential care facility.
16	11	Initial and annual insurance producer appointment fees for insurance producers acting as agents of foreign insurers. The fees are for receiving an appointment in a line of insurance.
17-18	11-12	Notice filings for securities.
19	12	Registration fee for agents of securities brokers and issuers.
20	12-13	Allows a municipality to enact a local option sales, meals and alcohol, or rooms tax by vote of the legislative body of the municipality without a charter change.
21	14	Effective dates.