

# Journal of the Senate

TUESDAY, FEBRUARY 28, 2023

Pursuant to the Senate Rules, in the absence of the President, the Senate was called to order by the President *pro tempore*.

## Devotional Exercises

Devotional exercises were conducted by the Reverend Gilles Gentley of Jericho.

## Pledge of Allegiance

The President *pro tempore* then led the members of the Senate in the pledge of allegiance.

## Bills Introduced

Senate bills of the following titles were severally introduced, read the first time and referred:

### S. 108.

By Senators Clarkson, Cummings, Hardy, Ram Hinsdale, Vyhovsky, Watson and White,

An act relating to increasing the minimum wage and studying increasing the wages of inmates and workers who are not subject to the minimum wage.

To the Committee on Economic Development, Housing and General Affairs.

### S. 109.

By Senators Gulick, Campion, Hardy, Harrison, Hashim, Lyons, McCormack, Perchlik, Ram Hinsdale, Vyhovsky, Watson, Weeks and White,

An act relating to Medicaid coverage for doula services.

To the Committee on Health and Welfare.

### S. 110.

By Senators Westman and Ram Hinsdale,

An act relating to direct-to-consumer shipping of spirits and fortified wines.

To the Committee on Economic Development, Housing and General Affairs.

**S. 111.**

By Senators Campion, Baruth, Chittenden, Gulick, Hashim, Ram Hinsdale, Vyhovsky and White,

An act relating to trapping.

To the Committee on Natural Resources and Energy.

**Bill Amended; Third Reading Ordered****S. 45.**

Senator Chittenden, for the Committee on Finance, to which was referred Senate bill entitled:

An act relating to an elective pass-through entity income tax and credit.

Reported recommending that the bill be amended by striking out Sec. 4, effective date, in its entirety and inserting in lieu thereof the following:

**Sec. 4. REPEALS; SALT DEDUCTION CAP WORKAROUND**

(a) 32 V.S.A. chapter 151, subchapter 10C (Elective Pass-Through Entity Income Tax) is repealed.

(b) 32 V.S.A. § 5825(c) (credit for taxes paid to other states and provinces) is repealed.

**Sec. 5. EFFECTIVE DATES**

(a) Notwithstanding 1 V.S.A. § 214, this section and Secs. 1–3 (SALT deduction cap workaround) shall take effect retroactively on January 1, 2023 and shall apply to taxable years beginning on and after January 1, 2023.

(b) Sec. 4 (repeals; SALT deduction cap workaround) shall take effect on the later of December 31, 2025 or the date on which the federal limitation on individual deductions for state and local taxes under 26 U.S.C. § 164(b)(6) is repealed or otherwise abrogated.

And that when so amended the bill ought to pass.

Thereupon, the bill was read the second time by title only pursuant to Rule 43, the recommendation of amendment was agreed to, and third reading of the bill was ordered.

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**Message from the House No. 25**

A message was received from the House of Representatives by Ms. Alona Tate, its Second Assistant Clerk, as follows:

Mr. President:

I am directed to inform the Senate that:

The House has passed a House bill of the following title:

**H. 76.** An act relating to captive insurance.

In the passage of which the concurrence of the Senate is requested.

**Adjournment**

On motion of Senator Mazza, the Senate adjourned until one o'clock in the afternoon on Wednesday, March 1, 2023.