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H.407

Introduced by Representatives Troiano of Stannard, Brumsted of Shelburne,
Buckholz of Hartford, Burke of Brattleboro, Christensen of
Weathersfield, Cina of Burlington, Colburn of Burlington,
Connor of Fairfield, Fields of Bennington, Haas of Rochester,
Kitzmiller of Montpelier, Lanpher of Vergennes, McFaun of
Barre Town, Miller of Shaftsbury, Mrowicki of Putney, Noyes
of Wolcott, O’Sullivan of Burlington, Squirrell of Underhill,
Stevens of Waterbury, Sullivan of Dorset, Till of Jericho,
Townsend of South Burlington, Wood of Waterbury, and
Yantachka of Charlotte

Referred to Committee on

Date:

Subject: Taxation; statewide education property tax; property tax adjustments

Statement of purpose of bill as introduced: This bill proposes to exclude from
household income the first \$30,000.00 of income of a person who lives in the
household and provides care services for a relative who is 70 years of age or
older.

An act relating to excluding from household income the first \$30,000.00 in
income of a person who takes care of a relative who is 70 years of age or
older

1 It is hereby enacted by the General Assembly of the State of Vermont:

2 Sec. 1. 32 V.S.A. § 6061(4) is amended to read:

3 (4) “Household income” means modified adjusted gross income, but not
4 less than zero, received in a calendar year by:

5 (A) all persons of a household while members of that household,
6 except for the first \$30,000.00 in income for a relative who has temporarily
7 moved into the household to care for a person 70 years of age or older; and

8 (B) the spouse of the claimant who is not a member of that household
9 and who is not legally separated from the claimant, unless the spouse is at least
10 62 years of age and has moved to a nursing home or other care facility with no
11 reasonable prospect of returning to the homestead.

12 (C) As used in subdivision (A) of this subdivision (4), the term
13 “relative” means the child, grandchild, niece, nephew, or sibling of the person
14 requiring care. In order to claim the exclusion in subdivision (A), the claimant
15 and the relative must each separately attest to the nature of the caregiving
16 relationship.

17 Sec. 2. EFFECTIVE DATE

18 This act shall take effect on January 1, 2018 and apply to claims filed for
19 fiscal year 2019 and thereafter.