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H.103

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Introduced by Representatives Atkins of Winooski, Adams of Hartland, Aswad

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of Burlington, Audette of S. Burlington, Baker of West Rutland,

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Devereux of Mount Holly, Donovan of Burlington, Kilmartin of

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Newport City, Kitzmiller of Montpelier, Lenes of Shelburne,

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Lippert of Hinesburg, Marek of Newfane, McCullough of

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Williston, McFaun of Barre Town, Orr of Charlotte, Partridge

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of Windham, Sharpe of Bristol, Spengler of Colchester, Stevens

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of Waterbury and Trombley of Grand Isle

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Referred to Committee on

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Date:

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Subject: Taxation; property taxes; delinquent tax penalties; repeal; municipal

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government; finances, accounts, and audit;

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Statement of purpose: This bill proposes to repeal the delinquent property tax

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penalty.

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An act relating to repeal of delinquent property tax penalty

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

1 Sec. 1. 24 V.S.A. § 1530 is amended to read:

2 § 1530. COMPENSATION

3 ~~If a municipality votes to~~ A municipality shall pay a salary or other  
4 compensation for collecting taxes ~~in lieu of fees~~ and shall not allow assessment  
5 of delinquent property tax commissions, the latter shall be turned in to the  
6 ~~municipal treasurer at least once a month.~~

7 Sec. 2. 32 V.S.A. § 1674 is amended to read:

8 § 1674. DELINQUENT TAX ~~COMMISSION AND~~ COLLECTION

9 COSTS FEES

10 The fees ~~and penalties~~ collected by collectors of taxes shall be as follows:

11 (1) Where a municipality does not vote to collect its taxes by its  
12 treasurer, the municipality shall pay a salary or other compensation to the  
13 collector; and the collector shall not tax or collect ~~of~~ from the taxpayer any  
14 ~~commission or~~ fees on taxes paid within the time established in the notice  
15 required by section 4772 of this title.

16 (2) ~~On all taxes collected after the expiration of the time established in~~  
17 ~~the notice required by section 4772 or 4792 of this title, the collector may~~  
18 ~~charge and collect from the taxpayer a commission of eight percent on the~~  
19 ~~amount of the tax, unless a municipality votes otherwise pursuant to~~  
20 ~~subdivision (3) of this section.~~

1           (3) ~~For all taxes collected after the expiration of the time established in~~  
2 ~~the notice required by section 4772 or 4792 of this title, voters of a~~  
3 ~~municipality may adopt by a majority vote of the municipality's members~~  
4 ~~present and voting at an annual or special meeting:~~

5                 (A) ~~The percent of the amount of the tax collected that shall be~~  
6 ~~charged as a commission, provided that the adopted percent does not exceed~~  
7 ~~eight percent.~~

8                 (B) ~~A grace period or graduated commission schedule for taxes paid~~  
9 ~~within a defined time frame after the established time of payment.~~

10           (4) Whenever it is necessary to levy on persons or personal estate, the  
11 collector shall be allowed to tax and collect from the taxpayer, as further  
12 compensation, such fees as sheriffs are allowed for levying executions.

13         Sec. 3. EFFECTIVE DATE

14           This act shall take effect on January 1, 2010 and shall be effective for any  
15 delinquency on a tax bill issued in year 2010 and after.