

1 H.122

2 Introduced by Representatives Gilbert of Fairfax, Bissonnette of Winooski,  
3 Clark of Vergennes, Howrigan of Fairfield, Mitchell of Barnard,  
4 Pearce of Richford, Pellett of Chester, Perley of Enosburg and  
5 Wizowaty of Burlington

6 Referred to Committee on

7 Date:

8 Subject: Taxation; homestead property tax income sensitivity adjustment;  
9 household income

10 Statement of purpose: This bill proposes to exempt up to \$25,000.00 for a  
11 child of a homestead claimant under the income sensitivity adjustment  
12 provisions.

13 An act relating to income sensitivity household income

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

15 Sec. 1. 32 V.S.A. § 6061(5)(C) is amended to read:

16 (C) without the inclusion of: any gifts from nongovernmental  
17 sources other than those described in subdivision (B) of this subdivision (5);  
18 surplus food or other relief in kind supplied by a governmental agency; or the  
19 first ~~\$6,500.00 of income earned by a full-time student who qualifies as a~~  
20 ~~dependent of the claimant under the federal Internal Revenue Code~~ \$25,000.00

1 of earned income of the claimant's child if such child was under the age of 26  
2 during the entire taxable year; the first \$6,500.00 of income received by a  
3 person who qualifies as a dependent of the claimant under the Internal  
4 Revenue Code and who is the claimant's parent or disabled adult child; or  
5 payments made by the state pursuant to chapters 49 and 55 of Title 33 for  
6 foster care, or payments made by the state or an agency designated in section  
7 8907 of Title 18 for adult foster care or to a family for the support of an  
8 eligible person with a developmental disability. If the commissioner  
9 determines, upon application by the claimant, that a person resides with a  
10 claimant who is disabled or was at least 62 years of age as of the end of the  
11 year preceding the claim, for the primary purpose of providing attendant care  
12 services (as defined in section 6321 of Title 33) or homemaker or  
13 companionship services, with or without compensation, which allow the  
14 claimant to remain in his or her home or avoid institutionalization, the  
15 commissioner shall exclude that person's modified adjusted gross income from  
16 the claimant's household income. The commissioner may require that a  
17 certificate in a form satisfactory to the commissioner be submitted which  
18 supports the claim.

19 Sec. 2. EFFECTIVE DATE

20 This act shall apply to claims filed in 2010 and after.