

1 H.155

2 Introduced by Representative Branagan of Georgia

3 Referred to Committee on

4 Date:

5 Subject: Taxation; meals and rooms tax; exemption for public school teachers
6 and their students; reciprocal with certain other states

7 Statement of purpose: This bill proposes to exempt public school teachers and
8 their students from meals and rooms tax, but only if they are from a state
9 which grants Vermont teachers and students a similar exemption.

10 An act relating to reciprocal meals and rooms tax exemption for public
11 school teachers and students

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

13 Sec. 1. 32 V.S.A. § 9241a is added to read:

14 § 9241a. EXEMPTION FOR PUBLIC SCHOOL TEACHERS AND THEIR

15 STUDENTS

16 Imposition of tax under section 9241 of this title shall not apply to any
17 currently employed public school teacher or students from that teacher's school
18 when accompanied by that teacher while on an official school trip which
19 includes an overnight stay more than 100 miles from the school. This
20 exemption shall apply only to teachers and students from a state or province

- 1 which allows a corresponding exemption with respect to meals and rooms tax
- 2 or sales tax on meals and rooms.