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H.328

Introduced by Representatives Atkins of Winooski, Buxton of Royalton,  
Kitzmiller of Montpelier, Klein of East Montpelier, Lenes of  
Shelburne, Lippert of Hinesburg, Macaig of Williston, Marek of  
Newfane, McCullough of Williston, McFaun of Barre Town,  
Munger of South Burlington, Partridge of Windham, Reis of St.  
Johnsbury, Spengler of Colchester, Trieber of Rockingham,  
Yantachka of Charlotte and Young of Albany

Referred to Committee on

Date:

Subject: Taxation; education property tax; delinquent penalty; repeal

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

An act relating to the repeal of the delinquent property tax penalty

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

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

§ 1530. COMPENSATION

~~If a municipality votes to~~ A municipality shall pay a salary or other  
compensation for collecting taxes ~~in lieu of fees~~ and shall not allow assessment

1 ~~of delinquent property tax commissions, the latter shall be turned in to the~~  
2 ~~municipal treasurer at least once a month.~~

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

4 § 1674. DELINQUENT TAX ~~COMMISSION AND~~ COLLECTION COSTS  
5 COMPENSATION

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

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

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

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

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

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

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

9           Sec. 3. EFFECTIVE DATE

10           This act shall take effect on January 1, 2012 and shall be effective for any  
11 delinquency on a tax bill issued in year 2012 and after.