

1 H.789

2 Introduced by Representative Greshin of Warren

3 Referred to Committee on

4 Date:

5 Subject: Taxation; statewide education property tax; homestead declaration

6 Statement of purpose of bill as introduced: This bill proposes to clarify that a
7 home owner need not occupy a primary residence on April 1 in order to
8 declare it a homestead.

9 An act relating to date of occupancy to declare a homestead

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

11 Sec. 1. 32 V.S.A. § 5401(7)(A) is amended to read:

12 (A) "Homestead" means the principal dwelling and parcel of land
13 surrounding the dwelling, owned ~~and occupied~~ by a resident individual on
14 April 1 and occupied as the individual's domicile for a minimum of 183 days
15 out of the year, or for purposes of the renter property tax adjustment under
16 subsection 6066(b) of this title, rented and occupied by a resident individual as
17 the individual's domicile.

18 Sec. 2. EFFECTIVE DATE

19 This act shall take effect on January 1, 2015 and apply to homestead
20 declarations made for 2015 and after.