

State of Vermont
Agency of Administration
Department of Finance & Management
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Jim Reardon, Commissioner

MEMORANDUM

TO: Clerk of the House, Secretary of the Senate, Legislative Council
FROM: James B. Reardon, Commissioner of Finance & Management
DATE: January 13, 2014
RE: Consolidated Executive Branch Fee Report (32 VSA Sec 605(b)(1))

We are hereby transmitting the Consolidated Executive Branch Fee Report required by 32 VSA Sec 605(b)(1).

The report contains the fee information called for by subsection (c) of Section 605 for the following area of government: general government, labor, general education and commerce and community development.

The report is distributed in accordance with 2 VSA Sec 20(a).

Attachments



EXECUTIVE BRANCH FEE REPORT FOR 2014 LEGISLATIVE SESSION - PER 32 VSA SEC 605(b)(1) - GEN GOV, LABOR, GEN EDUCATION, AND COMMERCE & COMMUNITY DEVELOPMENT FUNCTIONS

Recommend fee be changed	Business Unit Description	Fund	Fund Description	Account Group	Account	Account Description	FY 2012	FY 2013	Statutory authority for charging; statutory reference - Title/Sec#/Subsec#	Year fee was last set or changed (Leg Session)	What is the service or product provided, or regulatory function performed, that the fee pays for?	Additional explanatory comments, if necessary
	Personnel-Governmental	21585	Pers-Human Resourc Development	Sales of Services	424310	Training - CPR Classes	0	190	3 VSA Sec 332, 32 VSA Sec 603(3)	N/A	Training and access to equipment and facilities.	See Summit Center for Employee Development course catalogue on HR website.
	Personnel-Governmental	21585	Pers-Human Resourc Development	Other Revenues	462500	Other Revenues	260	10	3 VSA Sec 332, 32 VSA Sec 603(3)	N/A	Training and access to equipment and facilities.	See Summit Center for Employee Development course catalogue on HR website.
	Libraries	21920	VOL Membership/Dues	Sales of Commodities	421010	Libraries - VOLS - Academic	102,295	108,109				
	Libraries	10000	General Fund	Sales of Commodities	421030	Libraries-Sale of Movie Licens	19,025	18,075				
	Libraries	10000	General Fund	Sales of Commodities	421040	Sale of Books	7,737	9,289	29 VSA Sec 1153a, 1158(b), 1159, 1193a, 3 VSA Sec 117(i)	N/A	Sale of publications, including VSA, Journals of the GA, VI, Reports, Legislative Directories and State papers.	Schedule attached.
	Libraries	10000	General Fund	Sales of Commodities	421070	Libraries-Westlaw Sales	3,946	3,257				
	Libraries	21824	Sale of Copies/Publications	Sales of Commodities	421200	Sale of Forms & Copies	2,507	613	22 VSA Sec 606(8), 32 VSA Sec 603(3), 22 VSA Sec 609(a)	1996 (copying)	Copying library materials and sale of surplus publications.	For copying fees, see 22 VSA Sec 609(a)
	Libraries	10000	General Fund	Sales of Services	424350	One Click Digital Svcs	28,100	0				
	Libraries	21870	Misc Special Revenue	Sales of Services	424350	One Click Digital Svcs	0	31,284				
	Libraries	21870	Misc Special Revenue	Other Revenues	460000	Other Revenues - General	0	12,031				
	Tax	10000	General Fund	Business Licenses	405500	Break-Open Ticket	35,000	38,000	32 VSA Sec 10204	1992	Issuance of break-open ticket manufacturer and distributor licenses.	
	Tax	21590	Tax-Miscellaneous Fees	Fees - General	415000	Fees - General	2,015	2,062	32 VSA Sec 3409(2), 32 VSA Sec 603(3)	N/A	Sale of tax forms.	Schedule attached - SOP 2013-01 Fee Schedule for Paper Forms and Booklets (32 VSA Sec 603(3)).
	Tax	21590	Tax-Miscellaneous Fees	Fees - Program	417820	Captan	44,051	44,206	32 VSA Sec 3404	1998	CAPTAP data processing fees	
X	Tax	21590	Tax-Miscellaneous Fees	Fees - Program	417825	Current Use Filing	51,384	53,265	32 VSA Sec 3756(e)	2008	Use value appraisal filing fees	For town clerk fee, see 32 VSA Sec 1671(a)(6)
	Tax	21050	Public Defender Special Fund	Fees - Program	417830	Recoveries-Def Gen Represent	449,597	412,032	13 VSA Sec 5240, 23 VSA Sec 1210(i), (j)	1996, 1998	Costs of public defender services.	For fee, see 13 VSA Sec 5238, 23 VSA Sec 1210(i), (j).
X	Tax	21590	Tax-Miscellaneous Fees	Fees - Program	417835	Appeals Filing	13,390	7,000	32 VSA Sec 4461	2006	Appeals of property tax decisions.	
	Tax	21591	Tax-Local Option Process Fees	Fees - Program	417840	Local Option Tax Processing	683,431	518,630	24 VSA Sec 138(c)	2012	Administration and collection of local option tax.	
	Tax	21590	Tax-Miscellaneous Fees	Sales of Commodities	421200	Sale of Forms & Copies	501	2,085	32 VSA Sec 3411(b), 32 VSA Sec 603(3)	N/A	Sale of copies of taxpayer returns, and sale of tax forms to commercial preparers and municipalities.	Schedule attached - SOP 2013-01 Fee Schedule for Paper Forms and Booklets (32 VSA Sec 603(3)).
X	Tax	21590	Tax-Miscellaneous Fees	Fines, Forfeits, Penalties	427120	Non-Suff Fund Check Charges	9,137	10,076	32 VSA Sec 404	1992, 1997	Reimbursement of Department work to obtain payments returned for insufficient funds.	
	Tax	21590	Tax-Miscellaneous Fees	Fines, Forfeits, Penalties	427500	Fines, Forfeits, Penalties	75,832	80,157	32 VSA Sec 3262	2009	Lien filing fees.	For fee, see 32 VSA Sec 1671(a)(6)
	Tax	21590	Tax-Miscellaneous Fees	Special Assessments	457500	Special Assessments	16,350	29,400	32 VSA Sec 603(3)	N/A	Training for listers.	
	Tax	21590	Tax-Miscellaneous Fees	Other Revenues	460090	Web Portal Fees Collected	0	47,208	22 VSA Sec 953	2012	Filing Property Transfer Tax return, generally filed by taxpayer or attorney	\$5 paid by entity filing return, then paid by the Tax Dept to the Vt Information Consortium (VIC) for website development.
	Buildings & Gen Serv-Gov'tal	21822	ACCD/Tourism & Marketing Broch	Fees - General	415000	Fees - General	229,432	270,717	29 VSA Sec 169	N/A	Placement and distribution of brochures to fund travel destination and promotion and information at the state's travel information centers.	Fee schedule is on the BGS website (information Centers)
	Buildings & Gen Serv-Gov'tal	10000	General Fund	Other Revenues	462500	Other Revenues	90,634	401,103				
	Buildings & Gen Serv-Prop	10000	General Fund	Sales of Commodities	423090	BGS - Purchasing Card Sales	0	63,631				
	Buildings & Gen Serv-Capital	21870	Misc Special Revenue	Sales of Commodities	421000	Sales of Commodities	1,202,179	244,662				
	State Labor Relations Board	21633	St Labor Relations Bd-Misc Rec	Fees - General	415670	Transcript Fees	1,935	233	32 VSA Sec 603(3)	N/A	Transcript fee, training, sale of publications.	Schedule attached.
	State Labor Relations Board	21633	St Labor Relations Bd-Misc Rec	Sales of Commodities	421160	Sale of Publications	0	184	32 VSA Sec 603(3)	N/A	Transcript fee, training, sale of publications.	Schedule attached.
	State Labor Relations Board	21633	St Labor Relations Bd-Misc Rec	Other Revenues	462500	Other Revenues	1,933	8,109	32 VSA Sec 603(3)	N/A	Transcript fee, training, sale of publications.	Schedule attached.
X	VT Department of Labor	21095	Passenger Tramways	Business Licenses	407580	Passenger Tramways	420,470	389,536	31 VSA Secs 706, 707	1981, 1999	Inspection and registration of passenger tramways.	
	VT Department of Labor	21110	Employee Leasing Companies	Business Licenses	407590	Employee Leasing	39,500	43,500	21 VSA Sec 1033	1996	Licensure of employee leasing companies.	
X	VT Department of Labor	21105	Worker's Comp Admin Fund	Fees - Program	417695	Worker's Comp-Employer	2,591,979	3,027,242	21 VSA Sec 711(a) & 2013 Act 72 Secs 29 & 30	2013	Administration of workers' compensation program.	
X	VT Department of Labor	21105	Worker's Comp Admin Fund	Fees - Program	417700	Worker's Comp-Self Employed	145,552	241,115	21 VSA Sec 711(a) & 2013 Act 72 Secs 29 & 30	2013	Administration of workers' compensation program.	
	VT Department of Labor	10000	General Fund	Fines, Forfeits, Penalties	427240	OSHA Violations	190,383	186,075	21 VSA Sec 210	1991		
	VT Department of Labor	10000	General Fund	Fines, Forfeits, Penalties	427460	WC Admin Penalty	120,302	44,250	21 VSA Sec 692	2010		
	VT Department of Labor	21196	Catamount Fund	Special Assessments	457600	Catamount Hlth Emplry Assesmnt	11,168,000	0	21 VSA Sec 2003	2006		
	VT Department of Labor	21990	State Health Care Resources Fd	Special Assessments	457600	Catamount Hlth Emplry Assesmnt	0	11,886,600	21 VSA Sec 2003	2006		
	VT Department of Labor	21752	DET-Apprenticeship Train OFS	Other Revenues	460002	DET-Apprenticeship Training	195,981	229,274	21 VSA Sec 1103(b)	N/A	Offset Dept of Labor costs of apprenticeship instruction.	
	Education	21240	Teacher Licensing Fund	Business Licenses	407595	ED - Teacher Licensing	893,625	903,850	16 VSA Sec 1697(a)	2006	Issuance of teachers' licenses.	
	Education	21856	PS-Fingerprint Fees	Fees - General	415111	Fingerprint Fees	19,998	15,692	16 VSA Sec 257	1998	Fingerprint check for teachers.	Also cost of FBI fingerprint supported record check.
	Education	21525	Conference Fees & Donations	Fees - Program	417755	Conference	24,010	24,815	32 VSA Sec 603(3)	N/A	Charges for attending conferences.	
	Education	21245	Post Secondary Certification	Fees - Program	417885	Post Secondary Certification	8,000	1,500	16 VSA Sec 177(a)	2004	Assessment and approval of post-secondary schools that wish to operate in Vt.	
	Education	21250	General Education Development	Sales of Commodities	421200	Sale of Forms & Copies	2,145	2,152	16 VSA Sec 1049(b)	1999	GED transcript.	
	Education	10000	General Fund	Fines, Forfeits, Penalties	427120	Non-Suff Fund Check Charges	0	120	32 VSA Sec 404	1997	Penalty and reimbursement of bank charges for insufficient funds.	
X	Housing & Comm Development	21918	Archeology Operations	Fees - Program	417503	Archeological Bankers Box	0	2,400	22 VSA Sec 724(b)(2)	2009	Care and maintenance of archeological collections	
	Housing & Comm Development	21325	Historic Sites Special Fund	Sales of Commodities	421000	Sales of Commodities	164,099	194,262	22 VSA Sec 724(a)(2)	N/A	Sale of historic sites gift shops	
	Housing & Comm Development	21397	State Register Publications Fd	Sales of Commodities	421160	Sale of Publications	45	0	32 VSA Sec 603(3)	N/A	Sale of State and National Register of Historic Properties and photocopies.	
X	Housing & Comm Development	21325	Historic Sites Special Fund	Sales of Commodities	421220	Sale of Tickets	157,424	193,990	22 VSA Sec 724(a)(1)	N/A	Admission (tickets) to state-owned historic sites.	Schedule attached.
	Housing & Comm Development	21525	Conference Fees & Donations	Other Revenues	462500	Other Revenues	5,305	21,776	32 VSA Sec 603(3)	N/A	Charges for attending conferences.	
X	Housing & Comm Development	21819	ACCD-Mobile Home Park Laws	Other Revenues	462500	Other Revenues	59,074	58,320	10 VSA Sec 6254(c)	1995	ACCD legal activities on behalf of mobile home park renters.	
	Housing & Comm Development	21820	ACCD-Miscellaneous Receipts	Other Revenues	462500	Other Revenues	11,178	54,410	10 VSA Sec 686(d)	N/A	Fees for credit analysis as part of municipal application for community development funds.	
	Housing & Comm Development	21918	Archeology Operations	Other Revenues	462500	Other Revenues	0	110	22 VSA Sec 724(b)	2009	Cost recovery for State archeological activities	
	Economic Development	21919	EB-5 Special Fund	Other Revenues	462500	Other Revenues	5,040	1,500	10 VSA Sec 21	N/A	Administration of the EB-5 program	

VERMONT DEPARTMENT OF TAXES

Standard Operating Procedure

RELATED TO: Fee Schedule for Paper Forms and Booklets

DIVISIONS AFFECTED: Administrative Services

ISSUED ON: January 22, 2013

EFFECTIVE: January 22, 2013

APPROVED BY: Mary Peterson, Department of Taxes Commissioner

PURPOSE:

- 1) Establish a fee schedule for paper forms and booklets connected to direct costs for printing, mailing, and processing of paper returns;
- 2) Establish a protocol for processing form requests; and
- 3) Provide fee assessment examples.

BACKGROUND:

The Department of Taxes has utilized a fee schedule that was based on actual costs, with such schedule having been in place for several years. Review of relevant cost data revealed the schedule was outdated and could result in inequitable fee assessment.

POLICY:**1. Fee Schedule**

Individuals, entities, or businesses who meet one of the following criteria will not be charged for a reasonable quantity of forms ordered and distributed during a calendar year:

- Non-profit organizations dedicated to assisting taxpayers file returns
- Public entities such as the Post-Office, Libraries, or Town Clerks
- Landlords requesting Landlord Certificate Form LC-142

Unless exempted from the assessment of a fee, the following fee schedule will be applied to form requests. "Quantity" total is an accumulated total of all forms and booklets issued within a calendar year. When applicable, fee applied is per form or booklet.

Quantity Received in Calendar Year	Form (with instructions)	Booklet
	Fee	Fee
1 thru 5	Free	Free
6 or more	\$1.00 each	\$3.00 each

2. Protocol for processing form requests

Request for form orders are generally received by e-mail, telephone, or fax. The forms data base will be checked upon receipt of an order to determine if a fee needs to be imposed. When a fee needs to be imposed, a statement will be issued.

Once appropriate payment is received, orders will be promptly processed. All fee assessments will be deposited into the Tax Department's Special Miscellaneous Fees Fund (21590), Sale of Forms & Copies Account (421200).

3. Fee assessment examples

Ex	Quantity					Grand total to date	Amount Due	Notes
	Previous orders processed			New order				
	Forms	Booklets	Sub-Total	Forms	Booklets			
#1		2	2	1	1	4	\$0.00	Has not hit 5 max; new order is free
#2			0	4	4	8	\$9.00	Fee is applied to 3 booklets only
#3		4	4	2	2	8	\$7.00	Fee is applied to 1 form and both booklets
#4	5		5		5	10	\$15.00	Fee is applied to 5 booklets ordered
#5	50	5	55	50		105	\$50.00	Fee is applied to all 50 forms requested on the new order. Also, the same customer would have already paid \$60.00 for the previous orders (45 forms & 5 booklets)

As the above examples illustrate, the fee will be calculated by first determining if more than 5 forms and/or booklets have already been distributed during the calendar year. When the 5 free maximum cap is met, fee will first be applied to forms, followed by any booklets ordered.



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10-16-2013

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- VOLUME II: CHARTERS GRANTED BY THE STATE OF VERMONT Being Transcripts of Early Charters of Townships and Smaller Tracts of Land Granted by the State of Vermont; with an appendix containing...Historical and Bibliographical Notes Relative to Vermont Towns, Continued and Brought up to Date. Edited by Franklin H. Dewart. 424 pp. 1922. Reprinted 1974. \$5. [\[More on charters\]](#)
- VOLUME III: JOURNALS AND PROCEEDINGS OF THE GENERAL ASSEMBLY OF VERMONT...with Explanatory Notes. In separate parts or volumes; Parts I-IV edited by Walter H. Crockett, Parts V-VII edited by Marlene B. Wallace and John A. Williams.
 - Part I. March 1778 through June 1781. With an introduction by James B. Wilbur. 288 pp. 1924. Reprinted 1974. \$5.
 - Part II. October 1781 through October 1783. 232 pp. 1925. Reprinted 1977. \$5.
 - Part III. February 1784 through March 1787. 359 pp. 1928. \$5.
 - Part IV. October 1787 through January 1791. 307 pp. 1929. \$5. (Currently out of print).
 - Part V. October 1791 through November 1792. 263 pp. 1970. \$5.
 - Part VI. October 1793 through November 1794. 344 pp. 1972. \$5.
 - Part VII. October 1795 through November 1796. 441 pp. 1973. \$5.
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- VOLUME IV: REPORTS OF COMMITTEE TO THE GENERAL ASSEMBLY OF THE STATE OF VERMONT, 1778-1801, with Explanatory Notes. Edited by Walter H. Crockett. 257 pp. 1932. \$5. (Currently out of print).
- VOLUME V: PETITIONS FOR GRANTS OF LAND, 1778-1811. Edited by Mary Greene Nye. 547 pp. 1939. \$5. (Currently out of print).
- VOLUME VI: SESQUESTRATION, CONFISCATION, AND SALE OF ESTATES (Loyalist material, 1777-1822). Edited by Mary Greene Nye. 476 pp. 1941. \$5.
- VOLUME VII: NEW YORK LAND PATENTS, 1688-1786: Covering Land Now Included in the State of Vermont (Not including Military Patents). Edited by Mary Greene Nye. 547 pp. 1941. \$5. (Currently out of print).

- VOLUME VIII: GENERAL PETITIONS, 1778-1787. Edited by Edward A. Hoyt. 458 pp. 1952. \$5. (Currently out of print).
- VOLUME IX: GENERAL PETITIONS, 1788-1792. Edited by Edward A. Hoyt. 506 pp. 1955. \$5.
- VOLUME X: GENERAL PETITIONS, 1793-1796. Edited by Allen Soule. 470 pp. 1958. \$5.
- VOLUME XI: GENERAL PETITIONS, 1797-1799. Edited by Allen Soule. 494 pp. 1962. \$6.50
- VOLUME XII: LAWS OF VERMONT, 1778-1780, Constitution of Vermont 1777. Edited by Allen Soule. 249 pp. 1964. \$5.
- VOLUME XIII: LAWS OF VERMONT, 1781-1784. Edited by John A. Williams. 327 pp. 1965. \$5.
- VOLUME XIV: LAWS OF VERMONT, 1785-1791. Edited by John A. Williams. 629 pp. 1966. \$5.
- VOLUME XV: LAWS OF VERMONT, 1791-1795, Constitution of 1793. Edited by John A. Williams. 504 pp. 1967. \$5.50
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- VOLUME XIX: VERMONT MUNICIPALITIES: An Index to their Charters and Special Acts. Edited and Compiled by D. Gregory Sanford. 152 pp. 1986. \$5.75
- VOLUME XX: VERMONT CORPORATIONS: An Index to Private Corporations Formed By the Legislature. Edited and Compiled by D. Gregory Sanford. 217 pp. 1987. \$5.75 Database of [current corporations](#) also available]
- VOLUME XXI: VERMONT ELECTIONS: 1789-1989. Compiled and Edited by Christie Carter. 363 pp. 1989. \$10. An updated version of this book is available [online](#). [Database of [recent election results](#) also available]
- VOLUME XXII: VERMONT LEGISLATIVE REPORTS: An Index to Reports found in the Journals of the Vermont House and Senate. 32 pp. 1991. \$3.50

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- Records of the Council of Censors of the State of Vermont. 817 pp. 1991. Edited by Paul S. Gillies and D. Gregory Sanford (\$49.95)

- A Book of Opinions, Volumes I & II. 1056 pp. 1992. By James H. Douglas and Paul S. Gillies. Edited by Joel Cope, Elizabeth Landolt and Paul S. Gillies. (\$35.00 set) (No longer in Print)
- The General Assembly: A Potpourri. 73 pp. 1994. Compiled by the Vermont State Archives (\$3.50)

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Agency of Administration

October 1, 2013

THE ACTS AND RESOLVES PASSED BY THE
GENERAL ASSEMBLY OF THE STATE OF VERMONT
(SESSION CONVENED JANUARY 9, 2013 - ADJOURNED MAY 14, 2013)

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Agency of Administration

11-18-13

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 - Unions certified and decertified during 2010 and 2011
- (2010 and 2011 Opinions also are available on our website: <http://www.state.vt.us/vlr/b/>)

Revised Guide to Vermont Labor Relations Statutes

The Guide has been revised for the 19th time so that it is updated through December 31, 2011. The purpose of the Guide is to keep practitioners before the Board fully abreast of case law precedents and statutory provisions. The Guide makes the statutes and contracts that the Board administers easily accessible to all practitioners. The Guide contains:

- Copies of Vermont labor relations statutes
- Subject index of all Vermont Labor Relations Board opinions covering 1977- 2011
- Alphabetical index of all Board opinions covering 1977- 2011
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