

H.789

Introduced by Representative Greshin of Warren

Referred to Committee on

Date:

Subject: Taxation; statewide education property tax; homestead declaration

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

An act relating to date of occupancy to declare a homestead

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

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

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

Sec. 2. 32 V.S.A. § 5401(7)(H) is added to read:

A homestead does not include any portion of a dwelling that is rented and a dwelling is not a homestead for any portion of the year in which it is rented.

Sec. 3. EFFECTIVE DATE

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