

VERMONT CITIES AND TOWNS ELIGIBLE
TO ENACT LOCAL OPTION TAXES UNDER ACT 60

Andover	Greensboro	Norton	Troy
Athens	Groton	Orange	Vergennes ID
Baltimore	Irasburg	Pawlet	Vershire
Barnard	Isle La Motte	Peru	Victory
Berkshire	Jamaica	Pittsfield	Wardsboro
Berlin	Jay	Pittsford	Warren
Bethel	Killington	Plymouth	West Haven
Brattleboro	Kirby	Reading	West Windsor
Brighton	Landgrove	Readsboro	Westmore
Clarendon	Londonderry	Royalton	Weston
Dorset	Lowell	Rutland Town	Williston
Dover	Ludlow	Ryegate	Wilmington
Eden	Lunenburg	Sandgate	Windham
Essex Junction ID	Maidstone	Searsburg	Winhall
Essex Town	Manchester	Sheffield	Woodford
Fairfax	Mendon	Sheldon	Woodstock
Fairfield	Middletown Springs	Springfield	
Fayston	Morgan	Stannard	
Grafton	Mt. Tabor	Stowe	Source: VLCT
Granby	North Hero	Stratton	

Title 24 VSA 138(a)(3) provides the following:

“ a local option tax may only be adopted by a municipality in which:

(A) the education property tax rate in 1997 was less than \$1.10 per \$100.00 of equalized education property value; or

(B) the equalized grand list value of personal property, business machinery, inventory, and equipment is at least ten percent of the equalized education grand list as reported in the 1998 Annual Report of the Division of Property Valuation and Review; or

(C) the combined education tax rate of the municipality will increase by 20 percent or more in fiscal year 1999 or in fiscal year 2000 over the rate of the combined education property tax in the previous fiscal year.”

The towns above are listed based on computations done by VLCT based on data from the Vermont Division of Property Valuation and Review. Each listed meets one or more the tests set forth in 24 VSA 318 above.

No other town may institute a local option tax without legislative approval *except* the cities of Burlington, Rutland and St. Albans which have previous authority in their municipal charters for food, lodging and entertainment.

Towns with Local Option Taxes

Sales Tax:

Manchester 4/99
Williston 7/02
Stratton 7/04
Burlington 7/06
Dover 7/07
S Burlington 10/07
Killington 10/08
Middlebury 10/08
Rutland Town 4/09
Winhall 7/10
Wilmington 7/12
St Albans Town 7/14

Colchester 10/1/15

Meals & Rooms Tax:

Williston 7/03
Stratton 7/04
Stowe 7/06
Brattleboro 4/07
Dover 7/07
S Burlington 10/07
Manchester 4/08 (meals & alcohol) 7/09 (rooms)
Killington 10/08
Middlebury 10/08
Rutland Town 4/09
Winhall 7/10
Wilmington 7/12
St Albans Town 7/14

Woodstock 7/1/15
Colchester 10/1/15

Updated May 2015

Source: VT Department of Taxes