

H.499

Introduced by Representatives Dickinson of St. Albans Town, Branagan of
Georgia, Consejo of Sheldon, Gilbert of Fairfax, Howrigan of
Fairfield, Keenan of St. Albans City, Pearce of Richford, Perley
of Enosburg, Savage of Swanton and Young of St. Albans City

Referred to Committee on

Date:

Subject: Taxation; sales and use tax; local option tax

Statement of purpose: This bill proposes to allow St. Albans Town to impose
a one percent local option sales tax.

An act relating to local option sales tax for St. Albans Town

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

Sec. 1. LOCAL OPTIONS TAX

(a) St. Albans Town may impose a tax on those transactions in the town
involving sales, rooms, meals, or alcoholic beverages which are subject to
taxation by the state of Vermont. Imposition of any tax by the town under this
section shall be at the rate or rates specified in section 138 of Title 24 and shall
be imposed in accordance with the requirements of subdivision 138(a)(2) and
subsections 138(c) and (d) of Title 24.

1 (b) If the selectboard of the town by a majority vote so recommends, the
2 voters of the town may, at an annual or special meeting warned for the purpose
3 by a majority vote of those present and voting, assess any or all of the
4 following:

5 (1) a one percent sales tax;

6 (2) a one percent meals and alcoholic beverages tax;

7 (3) a one percent rooms tax.

8 Sec. 2. EFFECTIVE DATE

9 This act shall take effect upon passage.