Senate Calendar

WEDNESDAY, MAY 07, 2014

SENATE CONVENES AT: 10:00 A.M.

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ORDERS OF THE DAY

NOTICE CALENDAR

House Proposal of Amendment

S. 28

An act relating to gender-neutral nomenclature for the identification of parents on birth certificates.

The House proposes to the Senate to amend the bill as follows:

<u>First</u>: In Sec. 1, 18 V.S.A. § 5071, in subsection (a), in the first new sentence, after "<u>a parent of the child</u>" and before "<u>shall file</u>" insert <u>or a legal guardian of a mother under 18 years of age</u>

and in subsection (b), by striking out subdivision (2) in its entirety and by striking out the subdivision (1) designation

and by striking out subsection (e) in its entirety and inserting in lieu thereof the following:

(e) When a birth certificate is issued, a parent or parents shall be identified with gender-neutral nomenclature.

<u>Second</u>: By striking out Sec. 5 in its entirety and inserting in lieu thereof three new sections to read as follows:

- Sec. 5. 18 V.S.A. § 5078 is amended to read: § 5078. ADOPTION; NEW BIRTH CERTIFICATE
- (a) The supervisor of vital records registration Supervisor of Vital Records Registration shall establish a new birth certificate for a person born in the state State when the supervisor Supervisor receives a record of adoption as provided in 15 V.S.A. § 449 or a record of adoption prepared and filed in accordance with the laws of another state or foreign country.
- (b) The new birth certificate shall be on a form prescribed by the commissioner of health Commissioner of Health. The new birth certificate shall include:
 - (1) the actual place and date of birth;
 - (2) the date of the filing of the original birth certificate; and
 - (3) the adoptive parents as though they were natural parents;
 - (3) a notation that it was issued by authority of this chapter.

- (c) The new birth certificate shall not contain a statement whether the adopted person was illegitimate <u>and it shall not contain any content or statement that would distinguish it from any other original certificate of birth.</u>
- (d) The new certificate, and sufficient information to identify the original certificate, shall be transmitted to the clerk of the town of birth to be filed according to the procedures in 15 V.S.A. § 451.
- (e) The supervisor of vital records registration Supervisor of Vital Records Registration shall not establish a new birth certificate if the supervisor Supervisor receives, accompanying the record of adoption, a written request that a new certificate not be established:
 - (1) from the adopted person if 18 years of age or older; or
- (2) from the adoptive parent or parents if the adopted person is under 18 years of age.
- (f) When the supervisor of vital records registration Supervisor of Vital Records Registration receives a record of adoption for a person born in another state, the supervisor Supervisor shall forward a certified copy of the record of adoption to the state registrar in the state of birth, with a request that a new birth certificate be established under the laws of that state.

Sec. 6. DEPARTMENT OF HEALTH REPORT; CERTIFIED COPIES OF BIRTH AND DEATH RECORDS

On or before January 15, 2015, the Commissioner of Health shall submit to the House and Senate Committees on Judiciary and the House and Senate Committees on Government Operations recommended requirements for the issuance of certified birth and death certificates in the State in a manner that complies with the generally accepted, national standards for the issuance of certified copies of birth and death certificates and that reduces the potential for identity theft. The recommendations shall include:

- (1) persons to whom a certified birth or death certificate may be issued;
- (2) application requirements for a birth or death certificate;
- (3) requirements for the custodians of certified birth or death certificates;
- (4) proposed legislative changes necessary to implement any recommendation; and
 - (5) any other information that the Commissioner determines is relevant.

Sec. 7. EFFECTIVE DATE

This act shall take effect on July 1, 2014.

House Proposal of Amendment

S. 40

An act relating to establishing an interim committee that will develop policies to restore the 1980 ratio of state funding to student tuition at Vermont State Colleges and to make higher education more affordable.

The House proposes to the Senate to amend the bill by striking out all after the enacting clause and inserting in lieu thereof the following:

Sec. 1. INTERIM STUDY OF HIGHER EDUCATION FUNDING; REPORT

- (a) The higher education subcommittee of the Prekindergarten-16 Council established in 16 V.S.A. § 2905 shall study and develop proposed policies to make the Vermont State Colleges (VSC) and the University of Vermont (UVM) more affordable for Vermont residents by lowering costs and restoring the 1980 ratio of State funding to tuition costs and by restoring funding to the Vermont Student Assistance Corporation (VSAC) incentive grant program to reduce the difference between the VSAC incentive grant and the VSC and UVM tuition rates to the amount of that difference in 1980.
- (b) In addition to the members of the higher education subcommittee identified in 16 V.S.A. § 2905(d), the following individuals shall be members of the subcommittee solely for purposes of this interim study:
- (1) one UVM faculty member to be appointed by United Professions American Federation of Teachers Vermont;
- (2) one VSC faculty member to be appointed by United Professions American Federation of Teachers Vermont;
- (3) two students, one from UVM and one from VSC, at least one of whom is a current or past recipient of a VSAC incentive grant, appointed by their respective student government associations; and
- (4) one VSAC outreach program counselor to be appointed by the VSAC President.
 - (c) Powers and duties.
 - (1) The subcommittee shall develop proposed policies to:
- (A) lower student and family costs and debt so that UVM and VSC are more affordable for Vermonters;
- (B) return to the 1980 level of State funding for the student tuition support ratio for UVM and VSC; and

- (C) restore funding to the VSAC incentive grant program to reduce the difference between the VSAC incentive grant and the VSC and UVM tuition rates to the amount of that difference in 1980.
- (2) In developing the proposed policies, the subcommittee shall consider:
- (A) higher education funding for state colleges and universities in other states, with a particular focus on tuition ratios and funding methods supporting students and public institutions;
- (B) the best policies for increasing the enrollment of Vermont students and keeping students in Vermont after they graduate from college;
- (C) total spending as compared to instructional spending, and how institutional spending affects student costs;
- (D) the uses of VSAC incentive grant funds, including the portability of use for attendance at in-state and out-of-state institutions;
- (E) how to minimize the financial impact of living expenses on student costs; and
- (F) any information available regarding the impact of VSC and UVM graduates and VSAC incentive grant recipients on Vermont's economy and on job creation and retention.
- (d) The chair of the Prekindergarten-16 Council shall convene the first meeting of the interim subcommittee to occur on or before July 1, 2014, at which meeting the members shall elect a chair or co-chairs. On or before January 15, 2015, the subcommittee shall report to the General Assembly on its findings and any recommendations for legislative action.
- (e) The subcommittee may meet no more than six times between July 1, 2014 and January 15, 2015 for the purposes of this interim study. For attendance at meetings during adjournment of the General Assembly, legislative members of the subcommittee shall be entitled to compensation and reimbursement for expenses under 2 V.S.A. § 406, and other members of the subcommittee who are not employees of the State of Vermont may be reimbursed at the per diem rate under 32 V.S.A. § 1010 if not otherwise compensated or benefited.

Sec. 2. EFFECTIVE DATE

This act shall take effect on passage.

And that after passage the title of the bill be amended to read: "An act relating to establishing an interim committee that will develop proposed policies to restore the 1980 ratio of State funding to student tuition at Vermont State Colleges and to make higher education more affordable".

House Proposal of Amendment

S. 184

An act relating to eyewitness identification policy.

The House proposes to the Senate to amend the bill by striking all after the enacting clause and inserting in lieu thereof the following:

Sec. 1. 13 V.S.A. chapter 182, subchapter 3 is added to read:

Subchapter 3. Law Enforcement Practices

§ 5581. EYEWITNESS IDENTIFICATION POLICY

- (a) On or before January 1, 2015, every State, county, and municipal law enforcement agency and every constable who exercises law enforcement authority pursuant to 24 V.S.A. § 1936a and who is trained in compliance with 20 V.S.A. § 2358 shall adopt an eyewitness identification policy.
- (b) The written policy shall contain, at a minimum, the following essential elements as identified by the Law Enforcement Advisory Board:
 - (1) Protocols guiding the use of a show-up identification procedure.
- (2) The photo or live lineup shall be conducted by a blind administrator who does not know the suspect's identity. For law enforcement agencies with limited staff, this can be accomplished through a procedure in which photographs are placed in folders, randomly numbered and shuffled, and then presented to an eyewitness such that the administrator cannot see or track which photograph is being presented to the witness until after the procedure is completed.
- (3) Instructions to the eyewitness, including that the perpetrator may or may not be among the persons in the identification procedure.
- (4) In a photo or live lineup, fillers shall possess the following characteristics:
- (A) All fillers selected shall resemble the eyewitness's description of the perpetrator in significant features such as face, weight, build, or skin tone, including any unique or unusual features such as a scar or tattoo.
- (B) At least five fillers shall be included in a photo lineup, in addition to the suspect.
- (C) At least four fillers shall be included in a live lineup, in addition to the suspect.
- (5) If the eyewitness makes an identification, the administrator shall seek and document a clear statement from the eyewitness, at the time of the

identification and in the eyewitness's own words, as to the eyewitness's confidence level that the person identified in a given identification procedure is the perpetrator.

- (c) The model policy issued by the Law Enforcement Advisory Board shall encourage ongoing law enforcement training in eyewitness identification procedures for State, county, and municipal law enforcement agencies and constables who exercise law enforcement authority pursuant to 24 V.S.A. § 1936a and are trained in compliance with 20 V.S.A. § 2358.
- (d) If a law enforcement agency does not adopt a policy by January 1, 2015 in accordance with this section, the model policy issued by the Law Enforcement Advisory Board shall become the policy of that law enforcement agency or constable.

Sec. 2. REPORTING EYEWITNESS IDENTIFICATION POLICIES

The Vermont Criminal Justice Training Council shall report to the General Assembly on or before April 15, 2015 regarding law enforcement's compliance with Sec. 1 of this act.

Sec. 3. 20 V.S.A. § 2366 is amended to read:

§ 2366. LAW ENFORCEMENT AGENCIES; BIAS-FREE POLICING POLICY; RACE DATA COLLECTION

- (a) No later than January 1, 2013 On or before September 1, 2014, every State, local, county, and municipal law enforcement agency that employs one or more certified law enforcement officers, and every law enforcement officer who exercises law enforcement authority pursuant to 24 V.S.A. § 1936a and who is trained in compliance with section 2358 of this title, shall adopt a bias-free policing policy. The policy shall contain the following essential substantially the same elements of such a policy as determined by the Law Enforcement Advisory Board after its review of either the current Vermont State Police Policy and bias-free policing policy or the most current model policy issued by the Office of the Attorney General.
- (b) The policy shall encourage ongoing bias free law enforcement training for State, local, county, and municipal law enforcement agencies If a law enforcement agency or officer that is required to adopt a policy pursuant to subsection (a) of this section fails to do so on or before September 1, 2014, that agency or officer shall be deemed to have adopted, and shall follow and enforce, the model policy issued by the Office of the Attorney General.
- (c) On or before September 7, 2014, and annually thereafter as part of their annual training report to the Council, every State, local, county, and municipal law enforcement agency, and every law enforcement officer who exercises law

enforcement authority pursuant to 24 V.S.A. § 1936a and who is trained in compliance with section 2358 of this title, shall report to the Council whether the agency or officer has adopted a bias-free policing policy in accordance with subsections (a) and (b) of this section and which policy has been adopted. The Criminal Justice Training Council shall determine, as part of the Council's annual certification of training requirements, if current officers have received training on bias-free policing.

- (d) On or before October 15, 2014, and annually thereafter on April 1, the Criminal Justice Training Council shall report to the House and Senate Committees on Judiciary which departments and officers have adopted a bias-free policing policy, which policy has been adopted, and whether officers have received training on bias-free policing.
- (e) On or before September 1, 2014, every State, local, county, and municipal law enforcement agencies that employ one or more certified law enforcement officers are encouraged to work with the Vermont Association of Chiefs of Police to extend the collection of roadside stop race data uniformly throughout state law enforcement agencies, with the goal of obtaining uniform roadside-stop race data for analysis agency shall collect roadside stop data, including the age, gender, race, and ethnicity of drivers. Law enforcement agencies shall work with the Vermont Criminal Justice Training Council with the goals of collecting uniform data, adopting uniform storage methods and periods, and ensuring that data can be analyzed. Roadside stop data shall be public.
- Sec. 4. 13 V.S.A. chapter 182, subchapter 3 of is added to read:

Subchapter 3. Law Enforcement Practices

§ 5581. ELECTRONIC RECORDING OF A CUSTODIAL

INTERROGATION

- (a) As used in this section:
 - (1) "Custodial interrogation" means any interrogation:
- (A) involving questioning by a law enforcement officer that is reasonably likely to elicit an incriminating response from the subject; and
- (B) in which a reasonable person in the subject's position would consider himself or herself to be in custody, starting from the moment a person should have been advised of his or her Miranda rights and ending when the questioning has concluded.
- (2) "Electronic recording" or "electronically recorded" means an audio and visual recording that is an authentic, accurate, unaltered record of a

- custodial interrogation, or if law enforcement does not have the current capacity to create a visual recording, an audio recording of the interrogation.
- (3) "Place of detention" means a building or a police station that is a place of operation for the State police, a municipal police department, county sheriff department, or other law enforcement agency that is owned or operated by a law enforcement agency at which persons are or may be questioned in connection with criminal offenses or detained temporarily in connection with criminal charges pending a potential arrest or citation.
- (4) "Statement" means an oral, written, sign language, or nonverbal communication.
- (b)(1) A custodial interrogation that occurs in a place of detention concerning the investigation of a felony violation of chapter 53 (homicide) or 72 (sexual assault) of this title shall be electronically recorded in its entirety.
- (2) In consideration of best practices, law enforcement shall strive to record simultaneously both the interrogator and the person being interrogated.
- (c)(1) The following are exceptions to the recording requirement in subsection (b) of this section:
 - (A) exigent circumstances;
 - (B) a person's refusal to be electronically recorded;
 - (C) interrogations conducted by other jurisdictions;
- (D) a reasonable belief that the person being interrogated did not commit a felony violation of chapter 53 (homicide) or 72 (sexual assault) of this title and, therefore, an electronic recording of the interrogation was not required;
 - (E) the safety of a person or protection of his or her identity; and
 - (F) equipment malfunction.
- (2) If law enforcement does not make an electronic recording of a custodial interrogation as required by this section, the prosecution shall prove by a preponderance of the evidence that one of the exceptions identified in subdivision (1) of this subsection applies. If the prosecution does not meet the burden of proof, the evidence is still admissible, but the Court shall provide cautionary instructions to the jury regarding the failure to record the interrogation.

Sec. 5. LAW ENFORCEMENT ADVISORY BOARD

- (a) The Law Enforcement Advisory Board (LEAB) shall develop a plan for the implementation of Sec. 1 of this act, 13 V.S.A. § 5581 (electronic recording of a custodial interrogation).
- (b) The LEAB, in consultation with practitioners and experts in recording interrogations, including the Innocence Project, shall:
- (1) assess the scope and location of the current inventory of recording equipment in Vermont;
- (2) develop recommendations, including funding options, regarding how to equip adequately law enforcement with the recording devices necessary to carry out Sec. 1 of this act, 13 V.S.A. § 5581 (electronic recording of a custodial interrogation); and
- (3) develop recommendations for expansion of recordings to questioning by a law enforcement officer that is reasonably likely to elicit an incriminating response from the subject regarding any felony offense.
- (c) On or before October 1, 2014, the LEAB shall submit a written report to the Senate and House Committees on Judiciary with its recommendations for the implementation of Sec. 1 of this act, 13 V.S.A. § 5581 (electronic recording of a custodial interrogation).

Sec. 6. EFFECTIVE DATES

This act shall take effect on passage except for Sec. 4 which shall take effect on October 1, 2015.

And that after passage the title of the bill be amended to read: "An act relating to law enforcement policies on eyewitness identification and bias-free policing and on recording of custodial interrogations in homicide and sexual assault cases".

Proposal of amendment to House proposal of amendment to S. 184 to be offered by Senator Sears

Senator Sears moves that the Senate concur in the House proposal of amendment with a further proposal of amendment by striking out Sec. 3 in its entirety and inserting in lieu thereof a new Sec. 3 to read as follows:

Sec. 3. 20 V.S.A. § 2366 is amended to read:

- § 2366. LAW ENFORCEMENT AGENCIES; BIAS-FREE FAIR AND IMPARTIAL POLICING POLICY; RACE DATA COLLECTION
- (a)(1) No later than January 1, 2013 Except as provided in subdivision (2) of this subsection, on or before September 1, 2014, every State, local, county,

and municipal law enforcement agency that employs one or more certified law enforcement officers, and every constable who exercises law enforcement authority pursuant to 24 V.S.A. § 1936a and who is trained in compliance with section 2358 of this title, shall adopt a bias free fair and impartial policing policy. The policy shall contain the following essential substantially the same elements of such a policy as determined by the Law Enforcement Advisory Board after its review of either the current Vermont State Police Policy and fair and impartial policing policy or the most current model policy issued by the Office of the Attorney General.

- (2) On or before January 1, 2016, the Criminal Justice Training Council, in consultation with stakeholders, including the Vermont League of Cities and Towns, the Vermont Human Rights Commission, and Migrant Justice, shall adopt a model fair and impartial policing policy. On or before July 1, 2016, every State, local, county, and municipal law enforcement agency, and every constable who exercises law enforcement authority pursuant to 24 V.S.A. § 1936a and who is trained in compliance with section 2358 of this title, shall adopt a fair and impartial policing policy that includes, at a minimum, the elements of the Criminal Justice Training Council policy.
- (b) The policy shall encourage ongoing bias-free law enforcement training for State, local, county, and municipal law enforcement agencies If a law enforcement agency or constable that is required to adopt a policy pursuant to subsection (a) of this section fails to do so on or before September 1, 2014, that agency or constable shall be deemed to have adopted, and shall follow and enforce, the model policy issued by the Office of the Attorney General.
- (c) On or before September 15, 2014, and annually thereafter as part of their annual training report to the Council, every State, local, county, and municipal law enforcement agency, and every constable who exercises law enforcement authority pursuant to 24 V.S.A. § 1936a and who is trained in compliance with section 2358 of this title, shall report to the Council whether the agency or officer has adopted a fair and impartial policing policy in accordance with subsections (a) and (b) of this section and which policy has been adopted. The Criminal Justice Training Council shall determine, as part of the Council's annual certification of training requirements, if current officers have received training on fair and impartial policing.
- (d) On or before October 15, 2014, and annually thereafter on April 1, the Criminal Justice Training Council shall report to the House and Senate Committees on Judiciary which departments and officers have adopted a fair and impartial policing policy, which policy has been adopted, and whether officers have received training on fair and impartial policing.

- (e)(1) On or before September 1, 2014, every State, local, county, and municipal law enforcement agencies that employ one or more certified law enforcement officers are encouraged to work with the Vermont Association of Chiefs of Police to extend the collection of roadside stop race data uniformly throughout state law enforcement agencies, with the goal of obtaining uniform roadside stop race data for analysis agency shall collect roadside stop data consisting of the following:
 - (A) the age, gender, and race of the driver;
 - (B) the reason for the stop;
 - (C) the type of search conducted, if any;
 - (D) the evidence located, if any; and
 - (E) the outcome of the stop, including whether:
 - (i) a written warning was issued;
 - (ii) a citation for a civil violation was issued;
 - (iii) a citation or arrest for a misdemeanor or a felony occurred; or
 - (iv) no subsequent action was taken.
- (2) Law enforcement agencies shall work with the Criminal Justice Training Council with the goals of collecting uniform data, adopting uniform storage methods and periods, and ensuring that data can be analyzed. Roadside stop data, as well as reports and analysis of roadside stop data, shall be public.

House Proposal of Amendment to Senate Proposal of Amendment S. 211

An act relating to permitting of sewage holding and pumpout tanks for public buildings

The House concurs in the Senate proposal of amendment with further amendment thereto as follows:

By inserting a new Sec. 2 to read as follows:

Sec. 2. WATER CONNECTION PERMIT MUNICIPAL DELEGATION STUDY

On or before January 1, 2015, the Secretary of Natural Resources shall report to the House Committee on Fish, Wildlife and Water Resources and the Senate Committee on Natural Resources and Energy with recommendations on the following:

- (1) how to improve the process for municipal delegation under 10 V.S.A. § 1976;
- (2) other ways to streamline permitting and approval under 10 V.S.A. § 1973, including through partial delegation under 10 V.S.A. § 1976; and
- (3) a plan for outreach and education to municipalities about the delegation process under 10 V.S.A. § 1976 and the provision for approval of sewer connections at the time of sewer line construction as provided under Section 1-304(a)(14) of the Vermont Wastewater System and Potable Water Supply Rules.

And by renumbering the remaining section to be numerically correct.

House Proposal of Amendment

S. 218

An act relating to temporary employees.

The House proposes to the Senate to amend the bill as follows:

First: By inserting a new section to be Sec. 1a to read:

- Sec. 1a. COMMISSIONER OF HUMAN RESOURCES; REPORT; TEMPORARY STATE EMPLOYEES; SICK LEAVE BENEFITS
- (a) On or before January 15, 2015, the Commissioner of Human Resources shall report to the House and Senate Committees on Government Operations regarding his or her analysis of whether temporary State employees should be able to earn sick leave benefits.
- (b) In conducting his or her analysis, the Commissioner shall consider and include in the report:
 - (1) how many temporary employees are employed by the State;
 - (2) the departments in which those temporary employees are employed;
- (3) how long those temporary employees have been employed in that capacity;
- (4) how much it would cost the State to offer the temporary employees sick leave benefits; and
- (5) whether there should be a pathway to permanent employment for temporary employees, and if so, what the standards for permanent employment should be.

<u>Second</u>: In Sec. 2, by striking out the section in its entirety and inserting in lieu thereof a new Sec. 2 to read:

Sec. 2. DEPARTMENT OF CORRECTIONS PROVISIONS RELATING TO CONTRABAND

- (a) The Commissioner of Corrections shall adopt rules pursuant to 3 V.S.A. chapter 25 regarding procedures for conducting searches of the personal belongings of any person who enters the secure portion of a State correctional facility. The Commissioner shall consult with the Joint Legislative Corrections Oversight Committee in developing these rules and shall report periodically to the Committee regarding the implementation of these procedures and any issues of concern.
- (b) The Commissioner shall identify the types and amounts of contraband, and the methods used to transport contraband into each State correctional facility, including perimeter breaches, mail, and contacts with visitors. The Commissioner shall include this information in the Commissioner's regular monthly reports to the Joint Legislative Corrections Oversight Committee from July 1, 2014 through December 1, 2014.
- (c) On or before December 1, 2015, the Commissioner shall make recommendations to the Joint Legislative Corrections Oversight Committee regarding strategies to prevent contraband from entering State correctional facilities.
- (d) The Commissioner may conduct preemployment drug screening in accordance with 21 V.S.A. § 512 of all permanent and temporary employees hired after July 1, 2014 and may conduct background investigations, including obtaining criminal history records in accordance with 20 V.S.A. § 2056a, prior to hiring any permanent or temporary employee.
- (e) On or before October 15, 2014, the Department of Corrections shall prepare and submit a report to the Joint Legislative Corrections Oversight Committee on security and safety concerns at State correctional facilities arising from public or private entities employing offenders through work programs.

<u>Third</u>: In Sec. 4, by striking out the section in its entirety and inserting in lieu thereof two new sections to read:

Sec. 4. CONTACT VISITS

The Commissioner of Corrections shall update the Joint Legislative Corrections Oversight Committee on a process for permitting offenders to earn contact visits if the contact privilege was taken away.

Sec. 5. EFFECTIVE DATES

- (a) This section and Secs. 1a, 2, and 4 shall take effect on passage.
- (b) Secs. 1 and 3 shall take effect on July 1, 2014.

House Proposal of Amendment

S. 221

An act relating to providing statutory purposes for tax expenditures.

The House proposes to the Senate to amend the bill by striking out all after the enacting clause and inserting in lieu thereof the following:

* * * Income, Bank Franchise, Insurance Premium, and Property Taxes * * *

Sec. 1. 16 V.S.A. § 2826 is added to read:

§ 2826. STATUTORY PURPOSES

- (a) The statutory purpose of the exemption for interest income from Vermont Student Assistance Corporation (VSAC) bonds in section 2825 of this title is to lower the cost of borrowing in order to finance education loan programs.
- (b) The statutory purpose of the exemption for Vermont Student Assistance Corporation property tax in section 2825 of this title is to allow State instrumentalities that provide financial and information resources for postsecondary education and training to use all of their resources for those purposes.
- Sec. 2. 30 V.S.A. § 8060(c) is added to read:
- (c) The statutory purpose of the exemption for Vermont Telecommunications Authority (VTA) bonds and notes in section 8074 of this title is to lower the cost of borrowing in order to finance the expansion of broadband access across the State.
- Sec. 3. 32 V.S.A. § 5813 is added to read:

§ 5813. STATUTORY PURPOSES

- (a) The statutory purpose of the exemption for Vermont municipal bond income in subdivision 5811(21)(A)(i) of this title is to lower the cost of borrowing in order to finance State and municipal projects.
- (b) The statutory purpose of the Vermont flat capital gains exclusion in subdivision 5811(21)(B)(ii) of this title is intended to increase savings and investment by making the effective tax rate on capital gains income lower than the effective tax rate on earned income while exempting a portion of the gain that may represent inflation. The 40 percent business capital gains exclusion mitigates the impact of one-time realizations in a progressive tax structure.

- (c) The statutory purpose of the Vermont credit for child and dependent care in subsection 5822(d) of this title is to provide financial assistance to employees who must incur dependent care expenses to stay in the workforce in the absence of prekindergarten programming.
- (d) The statutory purpose of the Vermont credit for persons who are elderly or disabled in subsection 5822(d) of this title is to provide financial assistance to seniors and persons who are disabled with little tax-exempt retirement or disability income.
- (e) The statutory purpose of the Vermont investment tax credit in subsection 5822(d) of this title is to encourage Vermont business investments by lowering the effective costs of certain activities.
- (f) The statutory purpose of the Vermont farm income averaging credit in subdivision 5822(c)(2) of this title is to mitigate the adverse tax consequences of fluctuating farm incomes under a progressive tax structure and to provide stability to farm operations.
- (g) The statutory purpose of the exemption for military pay in subdivisions 5823(a)(2) and (b)(3) of this title is to provide additional compensation for military personnel in recognition of their service to Vermont and to the country.
- (h) The statutory purpose of the Vermont charitable housing credit in section 5830c of this title is to enable lower capital cost to certain affordable housing charities by restoring some of the forgone investment income through a tax credit to the investor.
- (i) The statutory purpose of the Vermont affordable housing credit in section 5930u of this title is to increase the capital available to certain affordable housing projects for construction or rehabilitation by attracting up-front private investment.
- (j) The statutory purpose of the Vermont qualified sale of a mobile home park credit in section 5828 of this title is to encourage sales of mobile home parks to a group composed of a majority of the mobile home park leaseholders, or to a nonprofit organization that represents such a group, and, in doing so, to provide stability to the inhabitants of such mobile home parks.
- (k) The statutory purpose of the Vermont higher education investment credit in section 5825a of this title is to encourage contributions to Vermont 529 plans that would not otherwise occur and to lower the cost of higher education for Vermont students and the Vermont taxpayers who financially support them.

- (1) The statutory purpose of the Vermont entrepreneurs' seed capital fund credit in section 5830b of this title is to provide incentives for investment in the Seed Capital Fund, ensuring it has sufficient capital to make equity investments in Vermont businesses.
- (m) The statutory purpose of the Vermont historical rehabilitation tax credit in subsection 5930cc(a) of this title is to provide incentives to improve and rehabilitate historic properties in designated downtowns and village centers.
- (n) The statutory purpose of the Vermont facade improvement tax credit in subsection 5930cc(b) and sections 5930aa–5930ff of this title is to provide incentives to improve facades and rehabilitate historic properties in designated downtowns and village centers.
- (o) The statutory purpose of the Vermont code improvement tax credit in subsection 5930cc(c) and sections 5930aa–5930ff of this title is to provide incentives to improve and rehabilitate historic properties in designated downtowns and village centers.
- (p) The statutory purpose of the Vermont research and development tax credit in section 5930ii of this title is to encourage business investment in research and development within Vermont and to attract and retain intellectual-property-based companies.
- (q) The statutory purpose of the Vermont downtown tax credits in sections 5930n–5930r of this title is to provide incentives to improve and rehabilitate historic properties in designated downtowns and village centers.
- (r) The statutory purpose of the Vermont low-income child and dependent care tax credit in section 5828c of this title is to provide cash relief to lower-income employees who incur dependent care expenses in certified centers to enable them to remain in the workforce.
- (s) The statutory purpose of the Vermont earned income tax credit in section 5828b of this title is to provide incentives for low-income working families and individuals and to offset the effect on these Vermonters of conventionally regressive taxes.
- (t) The statutory purpose of the Vermont machinery and equipment tax credit in section 5930ll of this title is to provide an incentive to make a major, long-term capital investment in Vermont-based plant and property to ensure the continuation of in-state employment.
- (u) The statutory purpose of the Vermont employment growth incentive in section 5930b of this title is to provide a cash incentive to encourage quality job growth in Vermont.

(v) The statutory purpose of the Vermont Downtown and Village Center Program tax credits in section 5930cc of this title is to provide incentives to improve and rehabilitate historic properties in designated downtowns and village centers.

* * * Meals and Rooms Taxes and Insurance
Premium Taxes * * *

Sec. 4. 32 V.S.A. § 9247 is added to read:

§ 9247. HOSPITAL AND MEDICAL SERVICE CORPORATIONS AND CREDIT UNIONS

Notwithstanding 8 V.S.A. §§ 4518, 4590, and 30901, hospital service corporations, medical service corporations, and credit unions shall be subject to the meals and rooms tax. The statutory purpose of the remaining exemptions in 8 V.S.A. § 4518 is to lower the cost of health services to Vermonters. The statutory purpose of the remaining exemptions in 8 V.S.A. § 4590 is to lower the cost of health services to Vermonters. The statutory purpose of the remaining exemptions in 8 V.S.A. § 30901 is to affirm the nonprofit, cooperative structure of credit unions.

Sec. 5. 32 V.S.A. § 9201 is added to read:

§ 9201. STATUTORY PURPOSES

- (a) The statutory purpose of the exemption for grocery-type items furnished for take-out in subdivision 9202(10)(D)(i) of this title is to limit the cost of goods that are necessary for the health and welfare of all people in Vermont.
- (b) The statutory purpose of the exemption for meals served or furnished on the premises of a nonprofit organization in subdivision 9202(10)(D)(ii)(I) of this title is to allow more of the revenues generated by certain activities to be dedicated to furthering the public-service missions of the organizations.
- (c) The statutory purpose of the exemption for meals provided on school premises in subdivision 9202(10)(D)(ii)(II) of this title is to reduce the overall cost of education in Vermont.
- (d) The statutory purpose of the exemption for meals provided at hospitals and convalescent and nursing homes in subdivision 9202(10)(D)(ii)(IV) of this title is to reduce the overall costs of health care and senior care in Vermont.
- (e) The statutory purpose of the exemption for summer camps for children in subdivision 9202(10)(D)(ii)(VI) of this title is to reduce the cost of summer education and outdoor activities for youth.
- (f) The statutory purpose of the exemption for nonprofits at fairs, bazaars, picnics, and similar events in subdivision 9202(10)(D)(ii)(VII) of this title is to

allow more of the revenues generated by certain activities to be dedicated to furthering the public-service missions of the organizations.

- (g) The statutory purpose of the exemption for meals furnished to an employee of a hotel or restaurant operator as remuneration for his or her employment in subdivision 9202(10)(D)(ii)(VIII) of this title is to avoid the taxation of in-kind benefits.
- (h) The statutory purpose of the exemption for meals served on the premises of a continuing care retirement community in subdivision 9202(10)(D)(ii)(XI) is to exclude meals prepared in a person's home from taxation.
- (i) The statutory purpose of the exemption for student housing in subdivision 9202(8) of this title is to reduce the overall costs of education in Vermont.
- (j) The statutory purpose of the exemption for rooms furnished to an employee of a hotel or restaurant operator as remuneration for his or her employment in subdivision 9202(6) of this title is to exclude the taxation of in-kind benefits.
- (k) The statutory purpose of the exemption for summer camps for children in subdivision 9202(6) of this title is to reduce the cost of summer education and outdoor activities for youth.
- (l) The statutory purpose of the exemption for rooms on the premises of a nonprofit in subdivision 9202(3)(C) of this title is to allow more of the revenues generated by certain activities to be dedicated to furthering the public-service missions of the organizations.
- (m) The statutory purpose of the exemption for rooms on the premises of a continuing care retirement community in subdivision 9202(3)(D) of this title is to exclude from taxation rooms that are a person's residence.

* * * Sales Taxes * * *

Sec. 6. 32 V.S.A. § 9706 is added to read:

§ 9706. STATUTORY PURPOSES

- (a) The statutory purpose of the exemption for medical products in subdivision 9741(2) of this title is to lower the cost of medical products in order to support the health and welfare of Vermont residents.
- (b) The statutory purpose of the exemption for agricultural inputs in subdivision 9741(3) of this title is to promote Vermont's agricultural economy.

- (c) The statutory purpose of the exemption for veterinary supplies in subdivision 9741(3) of this title is to lessen the cost of veterinary services in order to support the health and welfare of Vermont animals.
- (d) The statutory purpose of the exemption for fuels for railroads and boats in subdivision 9741(7) of this title is to avoid the taxation of fuels for the types of transportation for which public expenditure on infrastructure is unnecessary.
- (e) The statutory purpose of the exemption for sales of food in subdivision 9741(13) of this title is to limit the cost of goods that are necessary for the health and welfare of all people in Vermont.
- (f) The statutory purpose of the exemption for newspapers in subdivision 9741(15) of this title is to reduce the cost of access to news and community information for people in Vermont.
- (g) The statutory purpose of the exemption for rentals of coin-operated washing facilities in subdivision 9741(19) of this title is to exclude from taxation facilities that are still operated with coins.
- (h) The statutory purpose of the exemption for admission fees to nonprofit museums in subdivision 9741(20) of this title is to support the missions of certain nonprofit facilities and encourage higher visitation.
- (i) The statutory purpose of the exemption for items sold to fire, ambulance, and rescue squads in subdivision 9741(21) of this title is to limit the tax on organizations charged with protecting the safety of the public.
- (j) The statutory purpose of the exemption for funeral charges in subdivision 9741(22) of this title is to lessen the costs accumulated by the bereaved.
- (k) The statutory purpose of the exemption for commercial, industrial, or agricultural research tangible personal property use in subdivision 9741(24) of this title is to reduce financial barriers to research and innovation in the commercial, industrial, and agricultural industries.
- (1) The statutory purpose of the exemption for agricultural machinery and equipment in subdivision 9741(25) of this title is to promote Vermont's agricultural economy.
- (m) The statutory purpose of the exemption for energy purchases for a residence in subdivision 9741(26) of this title is to limit the cost of goods that are necessary for the health and welfare of Vermonters.
- (n) The statutory purpose of the exemption for energy purchases for farming in subdivision 9741(27) of this title is to promote Vermont's agricultural economy.

- (o) The statutory purpose of the exemption for sales of films to movie theaters in subdivision 9741(28) of this title is to avoid double taxation.
- (p) The statutory purpose of the exemption for aircraft and depreciable parts for commercial and private use in subdivision 9741(29) of this title is to promote the growth of the aircraft maintenance industry in Vermont.
- (q) The statutory purpose of the exemption for railroad rolling stock and depreciable parts in subdivision 9741(30) of this title is to increase the use of rail for transport.
- (r) The statutory purpose of the exemption for ferryboats and depreciable parts in subdivision 9741(31) of this title is to increase the use of ferries for transport.
- (s) The statutory purpose of the exemption for sales of mobile homes and modular housing in subdivision 9741(32) of this title is to create equity between mobile and modular housing and traditional residential construction by providing an exemption for the estimated portion of the cost attributable to labor (versus materials).
- (t) The statutory purpose of the exemption for the United States flag sold to or by exempt veterans' organizations in subdivision 9741(33) of this title is to support veterans' organizations in performing their traditional functions.
- (u) The statutory purpose of the exemption for property transferred as an incidental part of a personal service transaction or transfer of intangible property rights in subdivision 9741(35) of this title is to forgo taxation when the cost of compliance exceeds the revenues.
- (v) The statutory purpose of the exemption for advertising materials in subdivision 9741(36) of this title is to exclude tangible personal property from taxation if it is incidental to a larger service.
- (w) The statutory purpose of the exemption for documents that record a professional service in subdivision 9741(37) of this title is to exclude tangible personal property from taxation if it is incidental to a service package.
- (x) The statutory purpose of the tracked vehicles cap in subdivision 9741(38) of this title is to lessen the cost of capital investments.
- (y) The statutory purpose of the exemption for sales of building materials in subdivisions 9741(39) of this title is to provide incentives to restore and revitalize downtown districts.
- (z) The statutory purpose of the exemption for third party scrap construction materials in subdivision 9741(43) of this title is to promote the reuse and recycling of scrap construction materials.

- (aa) The statutory purpose of the exemption for property incorporated in a railroad line in subdivision 9741(44) of this title is to increase the use of rail for transport by lowering the costs of materials.
- (bb) The statutory purpose of the exemption for clothing and footwear in subdivision 9741(45) of this title is to limit the tax burden on the purchase of goods that are necessary for the health and welfare of all people in Vermont.
- (cc) The statutory purpose of the exemptions for property incorporated into a net metering system, on-premise energy systems not connected to the electric distribution system, and solar hot water heating systems in subdivision 9741(46) of this title are to increase the deployment of solar technologies until the price of solar materials and installation decreases to the point it does not need State subsidization.
- (dd) The statutory purpose of the exemption for purchases by and limited purchases from 501(c)(3) organizations in subdivision 9743(3) of this title is to reduce costs for certain nonprofit organizations in order to allow them to dedicate more of their financial resources to furthering the public-service missions of the organizations.
- (ee) The statutory purpose of the exemption for building materials and supplies used in construction or repair of buildings by governmental bodies, 501(c)(3) organizations, or development corporations in subdivision 9743(4) of this title is to reduce the costs of construction for certain nonprofit organizations in order to allow them to dedicate more financial resources to their public-service missions.
- (ff) The statutory purpose of the exemption for amusement charges for four events per year for 501(c)(4)–(13) and (19) organizations and political organizations in subdivision 9743(5) of this title is to reduce the costs for and encourage participation in a limited number of events organized by certain nonprofit organizations in order to allow these organizations to dedicate more financial resources to their public-service missions.
- (gg) The statutory purpose of the exemption for amusement charges for events presented by 501(c)(3) organizations in subdivision 9743(7) of this title is to reduce the costs for and encourage participation in fundraising events organized by certain nonprofit organizations in order to allow these organizations to dedicate more financial resources to their public-service missions.
- (hh) The statutory purpose of the reallocation of receipts from tax imposed on sales of construction materials in section 9819 of this title is to provide incentives to restore and revitalize certain properties in designated downtown districts.

(ii) The statutory purpose of the exemption for sales by licensed auctioneers in subdivision 9741(48) of this title is to extend the "casual sale" exemption to sales involving an auctioneer selling on behalf of a third party.

* * * Property Taxes * * *

Sec. 7. 10 V.S.A. § 210 is added to read:

§ 210. STATUTORY PURPOSES

The statutory purpose of the exemption for local development corporations in section 236 of this title is to promote economic development.

Sec. 8. 10 V.S.A. § 602 is added to read:

§ 602. STATUTORY PURPOSES

The statutory purpose of the exemption for the Vermont Housing Finance Agency in subsection 641(a) of this title is to provide and promote affordable housing.

Sec. 9. 16 V.S.A. § 2170 is added to read:

§ 2170. STATUTORY PURPOSES

The statutory purpose of the exemption for the Vermont State Colleges in section 2178 of this title is to allow institutions providing higher education to deploy more of their financial resources to their educational missions.

Sec. 10. 16 App. V.S.A. § 1-15a is added to read:

§ 1-15a. STATUTORY PURPOSES

The statutory purpose of the exemption for the University of Vermont in section 1-15 of this chapter is to allow institutions providing higher education to deploy more of their financial resources to their educational missions.

Sec. 11. 18 V.S.A. § 5300 is added to read:

§ 5300. STATUTORY PURPOSES

The statutory purpose of the exemption for cemeteries in sections 5317 and 5376 of this title is to lower the cost of establishing and maintaining cemeteries.

Sec. 12. 22 V.S.A. § 68 is added to read:

§ 68. STATUTORY PURPOSES

The statutory purpose of the exemption for libraries in section 109 of this title is to aid libraries in offering free and public access to information and research resources.

Sec. 13. 24 V.S.A. § 4000 is added to read:

§ 4000. STATUTORY PURPOSES

The statutory purpose of the exemption for housing authorities in section 4020 of this title is to promote, provide, and preserve affordable housing.

Sec. 14. 32 V.S.A. § 3750 is added to read:

§ 3750. STATUTORY PURPOSES

The statutory purpose of the Vermont Use Value Appraisal Program in chapter 124 of this title is to preserve the working landscape and the rural character of Vermont.

Sec. 15. 32 V.S.A. § 3800 is added to read:

§ 3800. STATUTORY PURPOSES

- (a) The statutory purpose of the exemption for congressionally chartered organizations in subdivision 3802(2) of this title is to support certain organizations with a patriotic, charitable, historical, or educational purpose.
- (b) The statutory purpose of the exemption for public, pious, and charitable property in sections 3832 and 3840 and subdivision 3802(4) of this title is to allow these organizations to dedicate more of their financial resources to furthering their public-service missions.
- (c) The statutory purpose of the exemption for college fraternities and societies in subdivision 3802(5) of this title is to promote civic services.
- (d) The statutory purpose of the exemption for Young Men's and Women's Christian Associations in subdivision 3802(6) of this title is to allow these organizations to dedicate more of their financial resources to furthering their public-service missions.
- (e) The statutory purpose of the exemption for cemeteries in subdivision 3802(7) of this title is to lower the cost of establishing and maintaining cemeteries.
- (f) The statutory purpose of the exemption for property owned by agricultural societies in subdivision 3802(9) of this title is to lower the cost of public access to agricultural events.
- (g) The statutory purpose of the exemption for \$10,000.00 of appraised value of a residence for a veteran in subdivision 3802(11) of this title is to recognize disabled veterans' service to Vermont and to the country.
- (h) The statutory purpose of the exemption for property exclusively installed and operated for the abatement of water pollution in subdivision

- 3802(12) of this title is to encourage real property improvements that abate water pollution by nonpublic entities that would not qualify for an exemption as a government entity.
- (i) The statutory purpose of the exemption for humane societies in subdivision 3802(15) of this title is to lower operating costs for organizations that protect animals to allow them to dedicate more of their financial resources to furthering their public-service missions.
- (j) The statutory purpose of the exemption for federally qualified health centers or rural health clinics in subdivision 3802(16) of this title is to support health centers that serve an underserved area or population, offer a sliding fee scale, provide comprehensive services, and have an ongoing quality assurance program.
- (k) The statutory purpose of the railroad property alternative tax method in subdivision 3803(1) of this title is to provide an alternative to the traditional valuation method in order to achieve consistency across municipalities.
- (l) The statutory purpose of the telephone property alternative tax method referenced in subdivision 3803(2) of this title is to provide an alternative to the traditional valuation method in order to achieve consistency across municipalities.
- (m) The statutory purpose of the exemptions in Vermont permanent session law in 2008 Acts and Resolves No. 190, 1892 Acts and Resolves No. 213, 1945 Acts and Resolves No. 204, 1939 Acts and Resolves No. 250, 1921 Acts and Resolves No. 31, 1921 Acts and Resolves No. 262, 1910 Acts and Resolves No. 370, and 1900 Acts and Resolves No. 244 is to provide relief to specific properties that have demonstrated an individual purpose to the General Assembly.

Sec. 16. 32 V.S.A. § 5400 is added to read:

§ 5400. STATUTORY PURPOSES

- (a) The statutory purpose of the exemption for whey processing fixtures in subdivision 5401(10)(G) of this title is to support industries using whey processing facilities to convert waste into value-added products.
- (b) The statutory purpose of the exemption for municipalities hosting large power plants in subsection 5402(d) of this title is to compensate businesses and residents of the community hosting a nuclear power facility.
- (c) The statutory purpose of the exemption for qualified housing in subdivision 5404a(a)(6) of this title is to ensure that taxes on this rent restricted housing provided to low- and moderate-income Vermonters are more equivalent to property taxed using the State homestead rate and to adjust the

costs of investment in rent restricted housing to reflect more accurately the revenue potential of such property.

- (d) The statutory purpose of the tax increment financing districts in subsection 5404a(f) of this title is to allow communities to encourage investment and improvements that would not otherwise occur and to use locally the additional property tax revenue attributable to those investments to pay off the debt incurred to construct the improvements.
- (e) The statutory purpose of the Vermont Economic Progress Council approved stabilization agreements in section 5404a of this title is to provide exemptions on a case-by-case basis in conjunction with other economic development efforts in order to facilitate economic development that would not otherwise occur.
- (f) The statutory purpose of the large power plants alternative tax method in subdivision 5401(10)(B) of this title is to provide an alternative to the traditional valuation method for a unique property.
- (g) The statutory purpose of the wind-powered electric generating facilities alternative tax scheme in subdivision 5401(10)(J)(i) of this title is to provide an alternative to the traditional valuation method in order to achieve consistent valuation across municipalities.
- (h) The statutory purpose of the renewable energy plant generating electricity from solar power alternative tax structure in subdivision 5401(10)(J)(ii) is to provide an alternative to the traditional valuation method in order to achieve consistent valuation across municipalities.

* * * Insurance Premium Taxes * * *

Sec. 17. 8 V.S.A. § 3700 is added to read:

§ 3700. STATUTORY PURPOSES

The statutory purpose of the exemption for annuity considerations in section 3718 of this title is to avoid reciprocity from other states.

Sec. 18. 8 V.S.A. § 4460 is added to read:

§ 4460. STATUTORY PURPOSES

The statutory purpose of the exemption for fraternal societies in section 4500 of this title is to support benevolent societies that provide benefits to members and to the community.

* * * Transportation Taxes * * *

Sec. 19. 23 V.S.A. § 3000 is added to read:

§ 3000. STATUTORY PURPOSES

The statutory purpose of the exemption for diesel tax in section 3003 of this title is to relieve off-road uses and farm truck uses from the user fee for the State highway system.

Sec. 20. 32 V.S.A. § 8900 is added to read:

§ 8900. STATUTORY PURPOSES

- (a) The statutory purpose of the exemption for pious or charitable institutions or volunteer fire companies in subdivision 8911(3) of this title is to lower the operating costs of pious and charitable organizations considered exempt under subdivision 3802(4) of this title to allow them to dedicate more of their financial resources to furthering their public-service missions.
- (b) The statutory purpose of the exemption for nonregistered vehicles in subdivision 8911(5) of this title is to exclude from the tax vehicles that are not entitled to use the State highway system.
- (c) The statutory purpose of the exemption for gifts in subdivision 8911(8) of this title is to avoid the intrusion of a tax into sharing transactions that are common within families.
- (d) The statutory purpose of the exemption for persons with disabilities in subdivision 8911(12) of this title is to lessen the cost of purchasing a vehicle that has been modified to meet the physical needs of a qualifying Vermonter.
- (e) The statutory purpose of the exemption for veterans in subdivision 8911(14) of this title is to remove every cost to a qualifying veteran of receiving a vehicle granted by the Veterans' Administration.
- (f) The statutory purpose of the general exemption of trade-in value in subdivisions 8902(4) and (5) of this title is to ensure the use value of a vehicle is taxed only once.
 - * * * Tax Expenditure Report * * *

Sec. 21. 32 V.S.A. § 312 is amended to read:

§ 312. TAX EXPENDITURE REPORT

(a) As used in this section, "tax expenditure" shall mean the actual or estimated loss in tax revenue resulting from any exemption, exclusion, deduction, or credit, preferential rate, or deferral of liability applicable to the tax. Tax expenditures shall not include the following:

- (1) revenue outside the taxing power of the State;
- (2) provisions outside the normal structure of a particular tax, or taxed under an alternative tax structure;
 - (3) revenue forgone as unduly burdensome to administer; and
 - (4) for the purpose of avoiding government taxing itself.
- (b) Tax expenditure reports. Biennially, as part of the budget process, beginning January 15, 2009, the Department of Taxes and the Joint Fiscal Office shall file with the House Committees on Ways and Means and on Appropriations and the Senate Committees on Finance and on Appropriations a report on tax expenditures in the personal and corporate income taxes, sales and use tax, and meals and rooms tax, insurance premium tax, bank franchise tax, education property tax, diesel fuel tax, gasoline tax, motor vehicle purchase and use tax, and such other tax expenditures for which the Joint Fiscal Office and the Department of Taxes jointly have produced revenue estimates. The Office of Legislative Council shall also be available to assist with this tax expenditure report. The report shall include, for each tax expenditure, the following information:
 - (1) A a description of the tax expenditure.;
- (2) The the most recent fiscal information available on the direct cost of the tax expenditure in the past two years:
 - (3) The the date of enactment of the expenditure:
- (4) A \underline{a} description of and estimate of the number of taxpayers directly benefiting from the expenditure provision;
- (5) a description of the statutory purpose explaining the policy goal behind the expenditure as required by subsection (d) of this section and 2013 Acts and Resolves No.73, Sec. 5; and
- (6) a compilation of the items excluded under subsection (a) of this section.
 - (c) [Deleted.]
- (d) Every tax expenditure, <u>as defined in subsection (a) of this section</u>, in the tax expenditure report required by this section shall be accompanied in statute by a statutory purpose explaining the policy goal behind the exemption, exclusion, deduction, or credit applicable to the tax. The statutory purpose shall appear as a separate subsection or subdivision in statute and shall bear the title "Statutory Purpose." Notwithstanding any other provision of law, a tax expenditure listed in the tax expenditure report that lacks a statutory purpose in

statute shall not be implemented or enforced until a statutory purpose is provided.

* * * Repeals * * *

Sec. 22. REPEALS

The following are repealed:

- (1) 32 V.S.A. § 9741(39)(ii) (tax exemption on sales of building materials in excess of \$250,000.00).
- (2) 32 V.S.A. § 9771a (limitation of tax on telecommunications services).
- (3) 2010 Acts and Resolves No. 160, Sec. 2(d) (requiring January 15, 2015 tax expenditure report to include list of federal tax expenditures).

* * * Effective Date * * *

Sec. 23. EFFECTIVE DATE

This act shall take effect on July 1, 2014, except for Sec. 22(2) (Repeals; limitation of tax on telecommunications), which is repealed on January 1, 2015.

House Proposal of Amendment

S. 269

An act relating to business consumer protection and data security breaches.

The House proposes to the Senate to amend the bill as follows:

In Sec. 1, in 9 V.S.A. § 2435(b)(4), in subdivision (B), by striking out "phone" and inserting in lieu thereof <u>telephone</u> and by inserting a new Sec. 2 to read:

Sec. 2. 8 V.S.A. § 3666 is added to read:

§ 3666. RULES; METHODS OF NOTICE

Notwithstanding the requirements under sections 3883, 4226, and 4714 of this title, the Commissioner of Financial Regulation shall adopt rules specifying the methods by which a notice to a party required under section 3880, 3881, 4224, 4225, 4712, or 4713 of this title shall be given.

And by renumbering the remaining section to be numerically correct.

Report of Committee of Conference

H. 699.

An act relating to temporary housing.

TO THE SENATE AND HOUSE OF REPRESENTATIVES:

The Committee of Conference to which were referred the disagreeing votes of the two Houses upon House Bill entitled:

H. 699 An act relating to temporary housing

Respectfully reports that it has met and considered the same and recommends that the bill be amended by striking out all after the enacting clause and inserting in lieu thereof the following:

Sec. 1. 33 V.S.A. § 2103 is amended to read:

§ 2103. ELIGIBILITY

* * *

(f) An eligible participant for temporary housing shall not be required to furnish more than 30 percent of his or her income toward the cost of temporary housing. The Secretary of Human Services may adopt rules as necessary, pursuant to 3 V.S.A. chapter 25, to implement this subsection. On or before March 1, 2017, the Secretary of Human Services shall submit data to the Senate Committee on Health and Welfare and the House Committee on Human Services regarding the impact of this policy on the program and its participants.

Sec. 2. EFFECTIVE DATES

This act shall take effect on passage, except in Sec. 1, 33 V.S.A. § 2103, subsection (f) shall be repealed on July 1, 2018.

VIRGINIA V. LYONS ANN E. CUMMINGS ANTHONY POLLINA

Committee on the part of the Senate

MICHAEL MROWICKI FRANCIS M. MCFAUN LYNN D. BATCHELOR

Committee on the part of the House

ORDERED TO LIE

H. 661.

An act relating to exhumation requirements and notice.

PENDING QUESTION: Shall the Senate proposal of amendment be amended as moved by Sen. Benning?

(For text of proposed amendment, see Senate Journal for May 6, 2014, page 1506)

CONFIRMATIONS

The following appointments will be considered by the Senate, as a group, under suspension of the Rules, as moved by the President *pro tempore*, for confirmation together and without debate, by consent thereby given by the Senate. However, upon request of any senator, any appointment may be singled out and acted upon separately by the Senate, with consideration given to the report of the Committee to which the appointment was referred, and with full debate; and further, all appointments for the positions of Secretaries of Agencies, Commissioners of Departments, Judges, Magistrates, and members of the Public Service Board shall be fully and separately acted upon.

<u>Samuel Hoar, Jr.</u> of South Burlington – Superior Court Judge – By Sen. Ashe for the Committee on Judiciary. (4/25/14)