

Act No. 134 (H.873). Taxation and fees

An act relating to making miscellaneous tax changes

This act makes numerous minor, technical, administrative tax changes.

The more substantive changes include:

- Extending the period for incurring indebtedness for certain parcels in the Burlington Waterfront TIF (Sec. 9a)
- Requiring the Department of Taxes to pursue negotiations to enter into agreements for the collection of the rooms tax by persons providing Internet platforms (Sec. 21)
- Requiring the Department of Taxes to collect information from persons providing Internet platforms for the short-term rental of property for occupancy in the State (Sec. 21a) (delayed effective date)
- Permitting a retailer or manufacturer to make a five-year election for how to pay Vermont's sales tax on tangible personal property installed for a purchaser (Secs. 22–23)
- Requiring out-of-state vendors who do not collect and remit Vermont's sales and use tax to provide information on those sales to the purchasers (Secs. 25–26) (delayed effective date)
- Altering the definition of “vendor” to require out-of-state vendors to collect and remit the sales tax (Sec. 27) (delayed effective date)
- Altering how expenses for the Office of the Health Care Advocate are paid for and requiring an annual report on systemic advocacy by the Office of the Health Care Advocate (Secs. 28–28a)
- Creating an ambulance agency assessment of 3.3% of annual net patient revenues (Secs. 30–31)
- Altering the rate of the home health agency assessment for fiscal years 2017 and 2018 and convening a working group to make recommendations on how to structure the assessment in the future (Sec. 32–22)
- Making numerous changes to the fuel gross receipts tax, including changes in the base of the tax, and the rate of the tax (Secs. 34–36)
- Changing the reporting period from quarterly to monthly for the bank franchise tax, the telephone property tax, and the fuel gross receipts tax (Secs. 37–39)
- Creating a process for evaluating the effectiveness of tax expenditures (Sec. 40)

Multiple effective dates, beginning retroactivity on January 1, 2015