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H.489

Representatives Davis of Washington, O’Sullivan of Burlington, Poirier of Barre City, and Sullivan of Burlington move that the bill be amended as follows:

First: By adding a reader assistance and new sections to be Sec. 11a and Sec. 11b to read:

\* \* \* Occupancy Charge \* \* \*

Sec. 11a. 32 V.S.A. § 9241 is amended to read:

§ 9241. IMPOSITION OF TAX

(a) An operator shall collect a tax of nine percent of the rent of each occupancy plus \$2.00 for each night of the occupancy.

\* \* \*

Sec. 11b. 32 V.S.A. § 9242(c) is amended to read:

(c) A tax of nine percent of the gross receipts from meals and occupancies, plus the amount of any additional occupancy charges under subsection 9241(a) of this title, and 10 percent of the gross receipts from alcoholic beverages, exclusive of taxes and charges collected pursuant to section 9241 of this title, received from occupancy rentals, taxable meals, and alcoholic beverages by an operator, is hereby levied and imposed and shall be paid to the State by the operator as herein provided. Every person required to file a return under this chapter shall, at the time of filing the return, pay the Commissioner the taxes

1 imposed by this chapter as well as all other monies collected by him or her  
2 under this chapter; provided, however, that every person who collects the taxes  
3 on taxable meals and alcoholic beverages according to the tax bracket  
4 schedules of section 9241 of this title shall be allowed to retain any amount  
5 lawfully collected by the person in excess of the tax imposed by this chapter as  
6 compensation for the keeping of prescribed records and the proper account and  
7 remitting of taxes.

8 Second: In Sec. 12 (effective dates), by adding a subsection (g) to read:  
9 (g) Sec. 11a (occupancy tax) and Sec. 11b (gross receipt tax) shall take  
10 effect on June 1, 2015.