

# VERMONT LEGAL AID, INC.

## Administrative Attachment & Garnishment Proposal, H.489, Sections 43-45

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There is one major issue upon which the Department of Taxes and Vermont Legal Aid are in disagreement.

- All current exemptions from wage garnishment should be maintained. A reference to 12 V.S.A. § 3170(b)(3) should be added to the bill at sec. 45, §3208 subsections (a), (g)(2), and (j)(2). Title 12 currently gives the court discretion to increase the exempt amount of wages based on the taxpayer's necessary expenses. This protection currently applies to VDOT wage garnishments in Superior Court. It should be maintained in any administrative garnishment process.

However, the current Senate proposal is much improved from the initial draft. Vermont Legal Aid worked with the Department of Taxes and the Senate Finance Committee to protect the substantive and procedural due process rights of taxpayers.

In addition, the Vermont Department of Taxes has agreed to change its collection notices to include information about the Vermont Taxpayer Advocate and the availability of extraordinary relief for hardship circumstances.