

MISCELLANEOUS TAX PROPOSALS
Ways and Means
2/16/16

Sec.	Summary	Notes
1	Allows discretionary disclosure of return information to: <ul style="list-style-type: none"> • municipalities for local option taxes or gross receipts tax; • Department of Financial Regulation for tax on captive insurance; • Vermont Student Assistance Corporation to verify eligibility for matching allocations for Higher Education Investment Plans. 	
2	Provides employer immunity from liability for administrative garnishment.	
3	Changes Current Use Advisory Board public hearing date from August to October 15.	
4	Codifies annual agricultural land certification in statute.	
5	Requires notice to the Agency of Agriculture, Food and Markets and Forest, Parks, and Recreation of development at time land is developed rather than at the time land use change is paid, because payment may not occur for many years.	
6	Changes the framework for lister education. Instead of paying municipalities to educate assessing officials, Property Valuation and Review will receive up to \$100,000.00 annually to provide free education programs and scholarships to assessing officials.	
7	Changes the section heading for the property hearing officer from “property tax” to “property valuation.”	
8	A property valuation hearing officer is no longer required to inspect a property prior to making determination, but instead may inspect the property.	
9	Annual update of income tax link to IRC (effective retroactively).	
10	Changes due dates for payment of withholding taxes and changes W-2 due date.	
11-14	Corrects the statutory references for administrative enforcement provisions for failure to pay tax or failure to file a return to the correct statutory section.	
15	Repeals a section that conflicts with federal conformity required by 32 V.S.A. 5910.	
16	Links due date for S corporation returns to federal due dates.	
17	Allows the Commissioner to require returns for tax on solid waste facilities when there is no liability.	

18	Corrects the definition of “homestead” to reference the correct deadline for homestead declarations.	
19	Directs landlords to furnish a landlord certificate directly to the Department of Taxes in addition to the renter. Enables electronic filing.	
20	Annual update of estate tax link to federal law (effective retroactively).	
21-25	Essentially the same as S.55 as passed by the Senate. Redefines “Vermont gross estate” to include an exclusion amount that will increase every two years until the exclusion amount is equal to the federal unified credit. The definition will also include an add back capturing gifts in contemplation of death. The current tiered calculation is replaced with a flat tax of 16%.	
26	Specifies that the interest and penalty provisions of section 3202 will apply in lieu of penalty provisions in chapter 151.	
27	Deletes provision that is no longer necessary because all food and beverages sold by a vending machine are now taxable meals.	
28-29a	Treats sales of tangible personal property to contractors as taxable, and the contractor, not the end customer, pays the sales tax. But also provides an election for manufacturers and retailers to charge the sales tax to end-users when they install tangible personal property.	
30-34	Starting in calendar year 2016, expands provider tax to independent physicians and practicing dentists. Employs uniform collection of the home health agency provider tax through DVHA-generated forms. Extends time for hearing and determination on provider tax.	
34a	Clarifies that support of the Office of Health Care Advocate is an expense that may be paid out of the Green Mountain Care Board’s bill back authority.	
35	Reauthorizes the fuel gross receipts tax that will sunset on June 30, 2016. The language also eliminates the rebates for utilities in order to maximize the amount of funds available for weatherization of homes.	