

H.873 Miscellaneous Tax Bill - Committee of Conference		FY 2017 Revenue Change		
Sec #	Brief Provision Description	GF	SF	
Tax Administration				
1	Allows tax record disclosure to municipalities, DFR and VSAC		N/A	
2	Employer immunity from liability for administrative garnishment		N/A	
Use Value Appraisal				
3	Current use public hearing date moved from August to October 15th		N/A	
4	Codifies current use annual agricultural certification		N/A	
5	Requires notice of land use change at the time of development not payment of tax		N/A	
Property Tax - Grand Lists				
6	Changes framework including payment for lister education		N/A	
7	Changes the section heading from "property tax" to "property valuation" hearing officer		N/A	
8	Changes the "shall" to "may" for inspecting a property prior to a determination		N/A	
9	Milton TIF Audit delayed for one year		N/A	
9a	Extends the time for certain parcels in the Burlington Waterfront TIF by 1.5 years		out-year EF	
10	Allows Holton Home to use debt financing		N/A	
Income Tax				
11	Annual update of income tax link to the federal IRC		N/A	
12	Changes dates for withholding and W-2 payments		N/A	
13	Repeals a section that conflicts with federal conformity		N/A	
14	Links due dates for S corporation returns to federal due dates		N/A	
15	Allows Commissioner to require return even when no tax is due for the solid waste tax		N/A	
Homestead Property Tax Adjustments				
16	Changes Homestead definition to correct date for filing declarations		N/A	
17	Landlord certificates filed directly with Tax and enables online filing		N/A	
Corporation Taxes				
18	Clarifies interest and penalty provisions for railroad, steamboat and telephone taxes etc.		N/A	
19	Increase the charge paid by insurance companies to support the Fire Service Training Council			0.25
Meals and Rooms Tax				
20	Deletes an unnecessary provision relating to taxable meals in vending machines		N/A	
21	Requires Tax to enter into agreements for the collection of rooms and meals tax by persons who provide an internet platform for private rentals of property for occupancy	0.97		
22	Requires information on short-term rentals be reported to Tax effective 7/1/17 or earlier		N/A	
Sales and Use Tax				
22 - 24	Allows an election for fuel dealers from the definition of "contractors, subcontractors . . ."		N/A	
25 - 27	Requires notice for non-collecting vendors on the earlier of 7/1/17 or when CO is resolved and requires collection of the sales tax either on the later of 7/1/17 or when Quill is overturned		N/A	
Health Care Provisions				
28	Health Care Advocate expense paid out of the GMCB billback authority			0.14
28a	Health Care Advocate report		N/A	
29 - 31	Ambulance Provider Tax			1.20
32 - 33	Home Health Agency Assessment and Report			0.01
Fuel Tax				
35	Heating oil, propane, kerosene, dyed diesel switched to 2 cent per gallon tax rate. The tax rate on natural gas and coal is 0.75% and electricity remains at 0.5%. Eliminates rebates and adjusts percentage in the notification for fuel dealers. Tax reauthorized for three years.			2.87
36	Allows recover of fuel tax increases through rate setting		N/A	
36a	JFO study of Weatherization Program administrative costs.		N/A	
Filing Periods and Misc.				
37	Bank Franchise Tax change from a quarterly to monthly filing period	1.75		Note: not new revenue: shifting FY18 to FY17
38	Telephone Tax change from a quarterly to a monthly filing period	1.05		
39	Fuel tax change from a quarterly to a monthly filing period and includes itemization on bill			0.85
39a	Fuel tax itemization on the bill or invoice with transition language		N/A	
40	Tax Expenditure Review - adds expedited reviews and a JFO report on full reviews		N/A	
41	Effective Dates	GF	SF	Total
	One-Time Revenue - shifting payment date from FY18 to FY17	2.8	0.9	3.7
	Ongoing Revenue	1.0	4.2	5.2
	FY17 Revenue	3.8	5.1	8.8