

Vermont Fire Service Training Council

What is 32 V.S.A. § 8557?

This section increases the maximum amount to be paid to the Fire Safety Special Fund for the operating expenses of the VT Fire Service Training Council. The monies come from insurance companies (excluding captives) that write fire and peril insurance policies on property and persons in VT. The amount paid by each insurer is apportioned according to a percentage of their gross direct written premiums.

Is 32 V.S.A. § 8557 a fee or a tax?

More like a tax than a fee

Characteristics of a fee	Characteristics of a tax	32 V.S.A. § 8557
Monetary charge for service or product provided to, or regulation of specific class of persons	Monetary burden on persons or property to support government	Arguable link to service provided (insurers benefit from effective firefighters); but more like a tax
Voluntary; in exchange for service, product, or regulation	Mandatory, involuntary	Mandatory, unclear that service is provided in exchange for fee
Specific purpose (special fund)	General purpose (general fund)	Specific purpose; goes to special fund

Legislative history

32 V.S.A. § 8557 has been changed most recently in the Miscellaneous Tax Bill, in both 2011 and 2009. However, before that, it was changed in the Fee Bill, in 2001 and 1996. To note, the second subsection that was struck in 2011, subsection (b), used to require the director of fire safety to submit an expenditures report to House Appropriations (or the Joint Fiscal Committee when the Legislature was not in session), which would indicate that it is a tax.

Change	Amount
Added 1993, No. 87, § 1 <ul style="list-style-type: none"> • stand-alone bill creating Fire Safety Training Council 	\$150,000.00
Amended 1996, No. 186 (Adj. Sess.), § 29 <ul style="list-style-type: none"> • Fee bill (first one) 	\$250,000.00
2001, No. 143 (Adj. Sess.), § 6 <ul style="list-style-type: none"> • Fee bill 	\$400,000.00
2007, No. 190 (Adj. Sess.), §§ 33, 34 <ul style="list-style-type: none"> • Miscellaneous tax bill 	\$600,000.00 \$800,000.00
2009 <ul style="list-style-type: none"> • No. 42 §§ 13, 14 • No. 137 (Adj. Sess.), § 28a: added (b) requiring director of fire safety to submit expenditures report to House Approps. or JFC 	\$0.00
2011 <ul style="list-style-type: none"> • No. 78 (Adj. Sess.), § 2 • No. 139 (Adj. Sess.), § 51(m)(2): repealed (b) • No. 143 (Adj. Sess.), § 62 <ul style="list-style-type: none"> ○ Miscellaneous tax bill 	\$950,000.00

Current fee bill proposal

Fee bill proposed change	Amount
2016, § 38	\$1,200,000.00