

SIDE BY SIDE SUMMARY

Resolved issues

H.184 Executive Fees As Passed the House
H.272 Current Use and Technical Tax Changes As Passed the House
H.489 Revenue As Passed the House
H.217 Water Permits As Passed the House
S.139 Pharmacy Benefits Manager As Passed the House
S.41 Tax Expenditures As Passed the House

With
H.489 Revenue As Passed the Senate
 Prepared by Legislative Council
 5/12/15 – 3:00 p.m.

Key to House bills:

Section + F = H.184 As Passed the House
 Section + T = H.272 As Passed the House
 Section + R = H.489 As Passed the House
 Section + W = H.217 As Passed the House
 Section + H = S.139 As Passed the House
 Section + TE = S.41 As Passed the House

House Section		Senate Section	
	FEE PROVISIONS		FEE PROVISIONS
	Office of Professional Regulation		Office of Professional Regulation
Section	Description	Section	Description
1F	Osteopathy License renewal • \$500.00 → \$350.00	1	Same as House bill.
2F	Real estate brokers and salespersons Education Course Review – New Fee • \$100.00	2	Same as House bill.
3F	Veterinarians Biennial license renewal fee • \$250.00 → \$200.00	3	Same as House bill.
4F	Land Surveyors Biennial license renewal fee	4	Same as House bill.

	<ul style="list-style-type: none"> • \$400.00 → \$300.00 		
5F	Real Estate Appraisers Biennial license renewal fee <ul style="list-style-type: none"> • \$315.00 → \$200.00 Appraisal management company registration renewal <ul style="list-style-type: none"> • \$500.00 → \$400.00 	5	Same as House bill.
	Agency of Education		Agency of Education
6F	Teachers Fee for teacher application processing <ul style="list-style-type: none"> • \$40.00 → \$50.00 Level I teacher license (3 year license) <ul style="list-style-type: none"> • \$40.00/year → \$50.00/year Level II teacher license (5 year license) <ul style="list-style-type: none"> • \$40.00/year → \$50.00/year Issuance of provisional, emergency, or apprenticeship license <ul style="list-style-type: none"> • \$50.00/year 	6	Same as House bill.
	Department of Health		Department of Health
8F	Registration fee for x-ray equipment (per piece of equipment) <ul style="list-style-type: none"> • \$45.00 → \$85.00 	8	Same as House bill.
	Department of Health		Department of Health
11F	Requires Commissioner of Health to submit a report with recommendations for combination licenses for food and lodging by January 15, 2016.	11	A combination license fee shall be included in FY 2017 Fee Bill. Conference adopts House position with additions from Senate.
	Board of Medical Practice		Board of Medical Practice
12F	Podiatrists License <ul style="list-style-type: none"> • \$625.00 → \$650.00 Biennial renewal <ul style="list-style-type: none"> • \$500.00 → \$525.00 	12	Same as House bill.
13F	Doctors/Medical Licensure <ul style="list-style-type: none"> • \$625.00 → \$650.00 Biennial renewal <ul style="list-style-type: none"> • \$500.00 → \$525.00 	13	Same as House bill.

	Temp license annual renewal <ul style="list-style-type: none"> • \$70.00 → \$75.00 		
14F	Anesthesiologists Assistants Application certification <ul style="list-style-type: none"> • \$115.00 → \$120.00 Additional application <ul style="list-style-type: none"> • \$50.00 → \$55.00 Biennial renewal <ul style="list-style-type: none"> • \$115.00 → \$120.00 Each additional renewal <ul style="list-style-type: none"> • \$50.00 → \$55.00 Certification <ul style="list-style-type: none"> • \$15.00 → \$20.00 	14	Same as House bill.
15F	Physician Assistants Original application for licensure <ul style="list-style-type: none"> • \$170.00 → \$225.00 Biennial renewal <ul style="list-style-type: none"> • \$170.00 → \$215.00 	15	Same as House bill.
16F	Radiologist Assistants Original certification <ul style="list-style-type: none"> • \$115.00 → \$120.00 Additional application <ul style="list-style-type: none"> • \$50.00 → \$55.00 Biennial renewal <ul style="list-style-type: none"> • \$115.00 → \$120.00 Certification transfer <ul style="list-style-type: none"> • \$15.00 → \$20.00 	16	Same as House bill.
	Agency of Natural Resources/Natural Resources Board		Agency of Natural Resource/Natural Resources Board
18F	Fee for projects involving construction. <ul style="list-style-type: none"> • \$5.40 → \$6.65 for each \$1,000.00 of the first \$15,000,000.00 AND \$2.50 → \$3.12 for each \$1,000.00 of constructions costs above \$15,000,000.00. • An additional \$0.75 for each \$1,000.00 of the first \$15,000,000.00 of constructions costs paid to ANR for their review of Act 250 applications. 	18	Same as House bill.
	Creation of lots <ul style="list-style-type: none"> • \$100.00 → \$125.00 		
	Maximum permit application fee		

	<ul style="list-style-type: none"> • \$150,000.00 → \$165,000.00 		
	<p>Minimum fee original application fee</p> <ul style="list-style-type: none"> • \$150.00 → \$187.50 		
	<p>Increase in minimum fee for amendment applications</p> <ul style="list-style-type: none"> • \$50.00 → \$62.50 		
19F	<p>Payments related to agency costs made under 3V.S.A. § 2809(a) shall be paid into the Environmental Permit Fund</p> <p>Funds collected pursuant to 10 V.S.A. § 2805 shall be paid into the Natural Resources Management Fund</p>	19	Same as House bill.
	Agency of Natural Resources/DEC		Agency of Natural Resources/DEC
21F	<p>Toxic chemicals identified in the toxics use and hazardous waste reduction plan – see: 6629(c)(4)</p> <ul style="list-style-type: none"> • \$350.00 → \$400.00 <p>Hazardous waste streams identified in the toxics use and hazardous waste reduction plans – see: 6629(c)(3)</p> <ul style="list-style-type: none"> • \$350.00 → \$400.00 <p>Increases in maximum fee amounts for waste generators</p>	22	Same as House bill.
1W	Same language passed the House as H.217	22a	<p>Authorizes ANR to delegate to a municipality the authority to issue potable water supply and wastewater permits for sewer connections.</p> <p>Conference to include language</p>
21aF	<p>Creating an exemption to the commercial hauler definition.</p> <p>Does not transport more than 4 cubic, and waste transportation is incidental to other non-waste transportation.</p>	23	Same as House bill.
22	[Deleted.]		Not in Senate Bill.

	Department of Fish and Wildlife		Department of Fish and Wildlife
23F	Hunting and fishing (residential and nonresidential) license fees.	24	Same as House bill.
	Labor		Labor
24F	Sets the workers' compensation rate of contribution for workers' compensation insurance at 1.45 percent. Sets contribution rate for self-insured workers' compensation losses and workers' compensation losses of corporation at one percent. Same rate as the previous year.	25	Same as House bill.
	Agency of Agriculture		Agency of Agriculture
25F-26F	Technical language change for apiaries.	26-27	Same as House bill.
	Agency of Commerce and Community Development		Agency of Commerce and Community Development
27F	Establishes a special fund for VCGI.	28	Same as House bill.
	Consumer Protection		Consumer Protection
28F	Clarifying language to require paid fundraisers to pay fee on annual basis.	29	Same as House bill.
	Motor Vehicles		Motor Vehicles
29F	Registration fee for all-terrain vehicles • \$25.00 → \$35.00	30	Same as House bill.
	Not in House bill.	32	Deleted.
	Judiciary		Judiciary
	Not in House bill	33	Probate fees • Creates new tiered fee structure for trusts Conference to adopt Senate position.
	Not in House bill	34	Superior and Supreme Courts of Vermont

			<p>New fee for minor settlements</p> <ul style="list-style-type: none"> • \$90.00 <p>In forma pauperis co-pay</p> <ul style="list-style-type: none"> • \$10.00 <p>Conference to adopt Senate position <u>but remove in forma pauperis copay.</u></p>
30F	Effective dates.	91	Effective dates.
	REVENUE PROVISIONS		REVENUE PROVISIONS
	Administrative Provisions		Administrative Provisions
	Not in House bills.	35	<p>Defines “semiweekly” to mean twice per week.</p> <p>Conference to adopt Senate position.</p>
1T	Eliminates the requirement that manufacturers and distributors of malt or vinous beverages report to the Tax Department on sales they make to wholesalers. The Department uses reports of distributor-to-retailer sales, but does not need or use this report of manufacturer-to-wholesaler sales.	36	Same as House bill.
2T & 39T	Repeals the administrative responsibilities of Property Valuation and Review in connection with property mapping done by the Vermont Center for Geographic Information (VCGI), and transfers those responsibilities to ACCD.	37 & 90	Same as House bill.
3T	Allows the Secretary of Natural Resources to share proprietary information obtained in the course of regulating solid waste with the Department of Taxes for purposes of enforcing the solid waste tax.	38	Same as House bill.
4T	Removes the Commissioner of Taxes from the statutory distribution list for Municipal Annual Reports.	40	<p>Removed from Senate amendment.</p> <p>Conference to adopt Senate position.</p>
5T	Allows the Director of Property Valuation and Review to certify courses presented	41	Same as House bill.

	by the International Association of Assessing Officials, the Vermont Assessors and Listers Association, and the Vermont League of Cities and Towns, in addition to those taught by PVR, for lister training.		
	Current Use		Current Use
6T	The land use change tax is 10% all land that is developed. For a portion of parcel, the 10% is of the FMV of the resulting lot. Adds many changes to require local officials to assess land subject to the land use change tax, but the Director of Property Valuation and Review still remains the entity that receives the payments. After receiving payment, the Director remits to the municipalities the lesser of half of the tax paid, or \$2,000.00. Includes technical changes making it clear that use value appraisal application does not need to be recorded with the lien.	49	Includes technical change from H.272 as passed the House but otherwise different. Does not include any changes to land use change tax.
	Statewide Education Property Tax		Statewide Education Property Tax
13T	Clarifies an amendment made last session to allow a homeowner whose home is leased out on April 1 to nevertheless declare it as homestead property, provided the property is owned on April 1 and is not leased for more than 183 days out of the calendar year.	53	Same as House bill, except for small language change for clarity. Conference adopts Senate position.
	Tax Increment Financing Districts		Tax Increment Financing Districts
15T	Technical change to TIF statutes. Clarifies that certain reporting requirement apply to municipalities that use certified or public accountants as well as those who have a town auditor. The date change will allow PVR and VEPC to use data reported to PVR in January in the annual report forms sent to municipalities, and save municipalities from having to re-enter the same data on additional report.	55	Same as House bill.

16T	Special assessments used to repay financing and based on property values do not count as property taxes for purposes of calculating the tax increment of a TIF.	56	Special assessments used for operating expenses and not for improvements do not count as property taxes for purpose of calculating the tax increment of a TIF. Conference to adopt Senate position.
	Income Taxes		Income Taxes
1R	Eliminate itemized deduction for State and local income taxes. The House and Senate agree on the elimination of the itemized deduction for State and local income taxes, but disagree on the remaining treatment of itemized deductions in this section.	57	Eliminates the itemized deduction for State and local income taxes. The House and Senate agree on the elimination of the itemized deduction for State and local income taxes, but disagree on the remaining treatment of itemized deductions in this section.
17T	Annual update of the income tax link to the Internal Revenue Code.	59	Same as House bill.
18T	Requires payment of withholding tax on a semiweekly basis if the taxpayer is a semiweekly filer for federal withholding. Under current law, semiweekly filing status is triggered by a dollar amount.	61	Same as House bill.
19T	Requires trusts and estates to make estimated payments of income tax liability in the same manner as individuals.	62	Same as House bill.
	Downtown Tax Credits		Downtown Tax Credits
20T	Expands credit for “qualified code of technology improvement project” to apply to limited use limited application elevators.	64	Same as House bill.
21T	Limits the new elevator credit to \$40,000 and increases the total cap for awarded code improvement credits from \$25,000 to \$50,000.	65	Same as House bill.
	Cigarette Taxes		Cigarette Taxes

22T-35T	These sections amend tobacco and cigarette statutes in Titles 32 and 33 to conform to 2013 Acts and Resolves No. 14, which made definitional changes, eliminated redundant terms, and made numerous other technical changes to the cigarette and tobacco tax statutes, and required certain nonparticipating manufacturers to post bond. These amendments are all in the nature of housekeeping changes.	66-79	Same as House bill.
	Corporation Taxes		Corporation Taxes
36T	Incorporates the administrative provisions of chapters 103 (administration) and 151 (income tax), including interest and penalty, appeal, and collection provisions into chapter 211 which imposes various franchise taxes, including insurance and telephone taxes.	80	Same as House bill.
	Meals and Rooms Tax		Meals and Rooms Tax
	Not in underlying House bill, but passed the House as part of S.139.	82-83	Extends meals and rooms tax to vending machine sales and clarifies that vending machine operators do not need a separate license for each machine.
37T	Provides that interest paid on a meals and rooms tax refund shall begin to run from 45 days after the refund request was made. This conforms to the calculation of both income tax and sales tax refunds.	84	Same as House bill.
	Sales and Use Tax		Sales and Use Tax
30hH	The House passed the extension of the sales tax to “soft drinks” and “candy” in S.139.	85	Adds definitions for “bottled water” and “soft drink.” Excludes those same items from the definition of “food and food ingredients” which has the effect of excluding those items from the current exemption for “food.”
	Tax Expenditures		Tax expenditures
1TE	Not in underlying House bill, but passed	89	Requires JFO to develop a strategy for the

	House as S.41. This language is agreed upon but not in conference report because it was passed as S.41.		evaluation of tax expenditures. This language is agreed upon but not in conference report because it was passed as S.41.
	Repeals		Repeals
39	Repeals statute outlining responsibility of PVR for mapping. Repeals obsolete cross-reference in statute.	90	Same as House bill.
	Effective Dates		Effective Dates
40	Effective dates.	91	Effective dates.