

1 TO THE HOUSE OF REPRESENTATIVES:

2 The Committee on Finance to which was referred House Bill No. 489 entitled
3 “An act relating to revenue” respectfully reports that it has considered the same
4 and recommends that the bill be amended by striking out all after the enacting
5 clause and inserting in lieu thereof the following:

6 * * * Secretary of State * * *

7 * * * Office of Professional Regulation * * *

8 * * * Osteopathy * * *

9 Sec. 1. 26 V.S.A. § 1794 is amended to read:

10 § 1794. FEES

11 Applicants and persons regulated under this chapter shall pay the following
12 fees:

13 (1) Application

14 (A) Licensure \$500.00

15 (B) Limited temporary license \$50.00

16 (2) Biennial license renewal ~~\$500.00~~ \$350.00

17 (3) Annual limited temporary license renewal \$100.00

- 1 \$50.00 per application
- 2 (2) Issuance of ~~initial~~ Level I license ~~\$40.00~~ \$50.00 per year
- 3 for the term of the license
- 4 (3) ~~Renewal~~ Issuance of Level II license ~~\$40.00~~ \$50.00 per year
- 5 for the term of the renewal
- 6 (4) ~~Replacement of license~~ Official copy of licenses \$10.00
- 7 (5) [Repealed.]
- 8 (6) Issuance of provisional, emergency, or apprenticeship license
- 9 \$50.00 per year for term of license
- 10 ~~(6)~~(7) Peer review process \$1,200.00 one-time fee
- 11 * * *
- 12 * * * Speech–Language Pathologists and Audiologists * * *
- 13 Sec. 7. 26 V.S.A. § 4459 is amended to read:
- 14 § 4459. FEES
- 15 (a) Each applicant and licensee shall be subject to the following fees:
- 16 (1) ~~Initial processing~~ Processing of application ~~\$35.00~~ \$50.00
- 17 (2) Issuance of ~~initial~~ license ~~\$35.00~~ \$50.00 per year for the term of the
- 18 license
- 19 (3) ~~Renewal~~ Issuance of license ~~\$35.00~~ \$50.00 per year for the term of
- 20 the renewal
- 21 (4) ~~Replacement~~ Official copy of license \$10.00

1 ~~(5) Duplicate license \$3.00~~

2 (b) Fees collected under this section shall be credited to special funds
3 established and managed pursuant to 32 V.S.A. chapter 7, subchapter 5, and
4 shall be available to the ~~department~~ Agency to offset the costs of providing
5 those services.

6 Sec. 7a. CONTINGENT EFFECTIVE DATE OF SPEECH-LANGUAGE

7 PATHOLOGIST AND AUDIOLOGIST LICENSE FEES

8 The amendments to 26 V.S.A. § 4459 (fees for speech-language
9 pathologists and audiologists) set forth in Sec. 7 of this act shall not take effect
10 if during the 2015 legislative session, the General Assembly enacts legislation
11 to transfer the licensure of speech-language pathologists and audiologists from
12 the Agency of Education to the Office of Professional Regulation.

13 * * * Department of Health * * *

14 * * * X-ray Equipment Fees * * *

15 Sec. 8. 18 V.S.A. § 1652(e) is amended to read:

16 (e) Applicants for registration of X-ray equipment shall pay an annual
17 registration fee of ~~\$45.00~~ \$85.00 per piece of equipment.

1 * * * Food and Lodging Establishment Fees * * *

2 Sec. 9. 18 V.S.A. § 4353 is amended to read:

3 § 4353. FEES

4 (a) The following fees shall be paid annually to the ~~board~~ Board at the time
5 of making the application according to the following schedules:

6 (1) Restaurant I – Seating capacity of 0 to 25; ~~\$85.00~~ \$110.00

7 II — Seating capacity of 26 to 50; ~~\$145.00~~ \$200.00

8 III — Seating capacity of 51 to 100; ~~\$245.00~~ \$300.00

9 IV — Seating capacity of 101 to 200; ~~\$305.00~~ \$500.00

10 V — Seating capacity of over 200; ~~\$390.00~~ \$600.00

11 VI — Home Caterer; ~~\$95.00~~ \$150.00

12 VII — Commercial Caterer; ~~\$200.00~~ \$225.00

13 VIII — Limited Operations; ~~\$95.00~~ \$125.00

14 IX — Fair Stand; ~~\$70.00~~ \$125.00; if operating for four or
15 more days per year; ~~\$160.00~~ \$250.00

16 (2) Lodging I — Lodging capacity of 1 to 10; ~~\$80.00~~ \$135.00

17 II — Lodging capacity of 11 to 20; ~~\$135.00~~ \$230.00

18 III — Lodging capacity of 21 to 50; ~~\$200.00~~ \$340.00

19 IV — Lodging capacity of over 50; ~~\$340.00~~ \$530.00

1 (3) Food processor - a fee for any person or persons that process food
2 for resale to restaurants, stores, or individuals according to the following
3 schedule:

4 (A) - Gross receipts of \$10,001.00 to \$50,000.00; ~~\$115.00~~ \$175.00

5 (B) - Gross receipts of over \$50,000.00; ~~\$155.00~~ \$275.00

6 (4) Seafood vending facility – ~~\$125.00~~ \$175.00, unless operating
7 pursuant to another license issued by the ~~department of health~~ Department of
8 Health and generating less than \$40,000.00 in seafood gross receipts annually.
9 If generating more than \$40,000.00 in seafood gross receipts annually, the fee
10 is to be paid regardless of whether the facility is operating pursuant to another
11 license issued by the ~~department of health~~ Department of Health.

12 (5) Shellfish reshippers and repackers – ~~\$285.00~~ \$375.00.

13 (b) The ~~commissioner of the department of health~~ Commissioner of Health
14 will be the final authority on definition of categories contained herein.

15 * * *

16 Sec. 10. 18 V.S.A. § 4446 is amended to read:

17 § 4446. FEE

18 (a) A person owning or conducting a bakery as specified in sections 4441
19 and 4444 of this title shall pay to the ~~board~~ Board a fee for each certificate and
20 renewal thereof in accordance with the following schedule:

21 Bakery I – Home Bakery; ~~\$55.00~~ \$100.00

1 (b) Recommendations for combination licenses or fee changes shall be
2 included in the fiscal year 2017 Executive Branch Fee Bill.

3 * * * Board of Medical Practice Fees * * *

4 * * * Podiatry * * *

5 Sec. 12. 26 V.S.A. § 374 is amended to read:

6 § 374. FEES; LICENSES

7 Applicants and persons regulated under this chapter shall pay the following
8 fees:

9 (1) Application for licensure, ~~\$625.00~~ \$650.00; the ~~board~~ Board shall
10 use at least \$25.00 of this fee to support the cost of maintaining the Vermont
11 ~~practitioner recovery network~~ Practitioner Recovery Network which monitors
12 recovering chemically dependent licensees for the protection of the public.

13 (2) Biennial renewal, ~~\$500.00~~ \$525.00; the ~~board~~ Board shall use at
14 least \$25.00 of this fee to support the cost of maintaining the Vermont
15 ~~practitioner recovery network~~ Practitioner Recovery Network which monitors
16 recovering chemically dependent licensees for the protection of the public.

17 * * * Medicine * * *

18 Sec. 13. 26 V.S.A. § 1401a is amended to read:

19 § 1401a. FEES

20 (a) The ~~department of health~~ Department of Health shall collect the
21 following fees:

1 (2)(A)(i) Biennial renewal, ~~\$115.00~~ \$120.00;

2 (ii) Each additional renewal, ~~\$50.00~~ \$55.00;

3 (B) The ~~board~~ Board shall use at least \$10.00 of these fees to support
4 the cost of maintaining the Vermont ~~practitioner recovery network~~ Practitioner
5 Recovery Network which monitors recovering chemically dependent licensees
6 for the protection of the public. In addition to the fee, an applicant for
7 certification renewal shall submit evidence in a manner acceptable to the ~~board~~
8 Board that he or she continues to meet the certification requirements of the
9 NCCAA.

10 (3) Transfer of certification, ~~\$15.00~~ \$20.00.

11 * * * Physician Assistants * * *

12 Sec. 15. 26 V.S.A. § 1740 is amended to read:

13 § 1740. FEES

14 Applicants and persons regulated under this chapter shall pay the following
15 fees:

16 (1) Original application for licensure, ~~\$170.00~~ \$225.00; the ~~board~~ Board
17 shall use at least \$10.00 of this fee to support the cost of maintaining the
18 Vermont ~~practitioner recovery network~~ Practitioner Recovery Network which
19 monitors recovering chemically dependent licensees for the protection of the
20 public.

1 certification renewal shall submit evidence in a manner acceptable to the ~~board~~
2 Board that he or she continues to meet the certification requirements of the
3 ARRT and is licensed as a radiologic technologist under chapter 51 of this
4 title.

5 (3) Transfer of certification \$15.00 \$20.00.

6 * * * Agency of Natural Resources/Natural Resource Board * * *

7 Sec. 17. 30 V.S.A. § 248b is added to read:

8 § 248b. FEES; AGENCY OF NATURAL RESOURCES; PARTICIPATION
9 IN SITING PROCEEDINGS

10 (a) Establishment. This section establishes fees for the purpose of
11 supporting the role of the Agency of Natural Resources (the Agency) in
12 reviewing applications for in-state facilities under sections 248 and 248a of this
13 title.

14 (b) Payment. The applicant shall pay the fee into the State Treasury at the
15 time the application for a certificate of public good is filed with the Public
16 Service Board in an amount calculated in accordance with this section. The
17 fee shall be deposited into the Natural Resources Management Fund and
18 allocated to the Agency.

19 (c) Definitions. In this section:

20 (1) “kW,” “MW” and “plant capacity” shall have the same meaning as
21 in section 8002 of this title.

1 (2) “Natural gas facility” shall have the same meaning as in section 248
2 of this title.

3 (3) “Telecommunications facility” shall have the same meaning as in
4 section 248a of this title.

5 (d) Electric and natural gas facilities. This subsection sets fees for
6 applications under section 248 of this title.

7 (1) There shall be no fee for an electric generation facility less than or
8 equal to 139 kW in plant capacity or for an application filed under subsection
9 248(k), (l), or (n) of this title.

10 (2) The fee for electric generation facilities greater than 139 kW through
11 five MW in plant capacity shall be calculated as follows, except that in no
12 event shall the fee exceed \$15,000.00:

13 (A) An electric generation facility from 140 kW through 450 kW in
14 plant capacity, \$3.00 per kW.

15 (B) An electric generation facility from 451 kW through 2.2 MW in
16 plant capacity, \$4.00 per kW.

17 (C) An electric generation facility from 2.201 MW through five MW
18 in plant capacity, \$5.00 per kW.

19 (3) The fee shall be equal to \$2.50 for each \$1,000.00 of construction
20 costs, but in no event greater than \$100,000.00 per application, for a new
21 electric generation facility greater than five MW in capacity, and for a new

1 electric transmission facility or new natural gas facility not eligible for
2 treatment under subsection 248(j) of this title.

3 (4) The fee shall be \$2,500.00 for an application under subsection 248(j)
4 of this title for a facility that is not electric generation and for an application or
5 that portion of an application under section 248 of this title that consists of
6 upgrading an existing facility within its existing development footprint,
7 reconductoring of an electric transmission line on an existing structure, or the
8 addition of an electric transmission line to an existing structure.

9 (e) Telecommunications facilities. For an application under section 248a
10 of this title proposing a wireless telecommunications facility that includes a
11 new support structure, the fee shall be equal to \$2.50 for each \$1,000.00 of
12 construction costs, but in no event greater than \$15,000.00.

13 (f) Exercise of duties. The Agency of Natural Resources shall exercise its
14 duties under this title in a manner consistent with implementation of State
15 policy and goals under sections 202a and 202c and chapter 89 of this title. In
16 exercising its duties, the Agency shall establish procedures and work flow
17 goals for the timely review of applications under sections 248 and 248a of this
18 title. On or before the third Tuesday of each annual legislative session, the
19 Agency shall submit a report to the General Assembly by electronic
20 submission. The provisions of 2 V.S.A. § 20(d) (expiration of required
21 reports) shall not apply to this report. The report shall: list the fees collected

1 under this section during the preceding fiscal year; discuss the Agency's
2 performance in exercising its duties under this title during that year; identify
3 areas that hinder the Agency's effective performance of these duties and
4 summarize changes made to improve such performance; and, with respect to
5 the Agency's exercise of these duties, discuss the Agency's staffing needs
6 during the coming fiscal year and the future goals and objectives of the
7 Agency.

8 Sec. 17a. 30 V.S.A. § 21 is amended to read:

9 § 21. PARTICULAR PROCEEDINGS; ASSESSMENT OF COSTS

10 (a) The Board, the Department, or the Agency of Natural Resources may
11 allocate the portion of the expense incurred or authorized by it in retaining
12 additional personnel for the particular proceedings authorized in section 20 of
13 this title to the applicant or the public service company or companies involved
14 in those proceedings.

15 (1) The Board shall upon petition of an applicant or public service
16 company to which costs are proposed to be allocated, review and determine,
17 after opportunity for hearing, having due regard for the size and complexity of
18 the project, the necessity and reasonableness of such costs, and may amend or
19 revise such allocations. Nothing in this section shall confer authority on the
20 Board to select or decide the personnel, the expenses of whom are being
21 allocated, unless such personnel are retained by the Board. Prior to allocating

1 costs, the Board shall make a determination of the purpose and use of the funds
2 to be raised hereunder, identify the recipient of the funds, provide for
3 allocation of costs among companies to be assessed, indicate an estimated
4 duration of the proceedings, and estimate the total costs to be imposed. With
5 the approval of the Board, such estimates may be revised as necessary. From
6 time to time during the progress of the work of such additional personnel, the
7 Board, the Department, or the Agency of Natural Resources shall render to the
8 company detailed statements showing the amount of money expended or
9 contracted for in the work of such personnel, which statements shall be paid by
10 the applicant or the public service company into the State Treasury at such
11 time and in such manner as the Board, the Department, or the Agency of
12 Natural Resources may reasonably direct.

13 (2) In any proceeding under section 248 of this title, the Agency of
14 Natural Resources may allocate the portion of the expense incurred in retaining
15 additional staff authorized in subsection 21(a) of this title only if the following
16 apply:

17 (A) the Agency does not have the expertise and the retention of such
18 expertise is required to fulfill the Agency's statutory obligations in the
19 proceeding; and

1 Sec. 18. 10 V.S.A. § 6083a is amended to read:

2 § 6083a. ACT 250 FEES

3 (a) All applicants for a land use permit under section 6086 of this title shall
4 be directly responsible for the costs involved in the publication of notice in a
5 newspaper of general circulation in the area of the proposed development or
6 subdivision and the costs incurred in recording any permit or permit
7 amendment in the land records. In addition, applicants shall be subject to the
8 following fees for the purpose of compensating the State of Vermont for the
9 direct and indirect costs incurred with respect to the administration of the Act
10 250 program:

11 (1) For projects involving construction, ~~\$5.40~~ \$6.65 for each \$1,000.00
12 of the first \$15,000,000.00 of construction costs, and ~~\$2.50~~ \$3.12 for each
13 \$1,000.00 of construction costs above \$15,000,000.00. An additional \$0.75
14 for each \$1,000.00 of the first \$15,000,000.00 of construction costs shall be
15 paid to the Agency of National Resources to account for the Agency of Natural
16 Resources' review of Act 250 applications.

17 (2) For projects involving the creation of lots, ~~\$100.00~~ \$125.00 for
18 each lot.

19 (3) For projects involving exploration for or removal of oil, gas, and
20 fissionable source materials, a fee as determined under subdivision (1) of this

1 subsection or \$1,000.00 for each day of Commission hearings required for
2 such projects, whichever is greater.

3 (4) For projects involving the extraction of earth resources, including
4 ~~but not limited to~~ sand, gravel, peat, topsoil, crushed stone, or quarried
5 material, the greater of: a fee as determined under subdivision (1) of this
6 subsection; or a fee equivalent to the rate of \$0.02 per cubic yard of the first
7 million cubic yards of the total volume of earth resources to be extracted over
8 the life of the permit, and \$.01 per cubic yard of any such earth resource
9 extraction above one million cubic yards. Extracted material that is not sold or
10 does not otherwise enter the commercial marketplace shall not be subject to the
11 fee. The fee assessed under this subdivision for an amendment to a permit
12 shall be based solely upon any additional volume of earth resources to be
13 extracted under the amendment.

14 (5) For projects involving the review of a master plan, a fee equivalent
15 to \$0.10 per ~~\$1,000~~ \$1,000.00 of total estimated construction costs in current
16 dollars in addition to the fee established in ~~subdivisions~~ subdivision (1) of this
17 subsection for any portion of the project seeing construction approval

18 (6) In no event shall a permit application fee exceed ~~\$150,000.00~~
19 \$165,000.00.

20 (b) Notwithstanding the provisions of subsection (a) of this section, there
21 shall be a minimum fee of ~~\$150.00~~ \$187.50 for original applications and

1 charging a user fee to those who use the permitted services. Municipalities
2 shall be subject to the payment of fees prescribed in subdivisions (j)(2), (10),
3 (11), (12) and (26), except that a municipality shall also be exempt from those
4 fees for orphan stormwater systems prescribed in subdivisions (j)(2)(A)(iii)
5 and (2)(B)(iv)(I) or (II) of this section when a municipality agrees to become
6 an applicant or co-applicant for an orphan stormwater system under 10 V.S.A.
7 § 1264e for which a municipality has assumed full legal responsibility for the
8 permit pursuant to 10 V.S.A. § 1264.

9 (j) In accordance with subsection (i) of this section, the following fees are
10 established for permits, licenses, certifications, approvals, registrations, orders,
11 and other actions taken by the Agency of Natural Resources.

12 (1) For air pollution control permits or registrations issued under
13 10 V.S.A. chapter 23:

14 * * *

15 ~~(B) Any person required to register an air contaminant source under~~
16 ~~10 V.S.A. § 555(c) shall submit an annual registration fee in accordance with~~
17 ~~the following registration fee schedule, where the sum of a source's emissions~~
18 ~~of the following air contaminants is greater than five tons per year: sulfur~~
19 ~~dioxide, particulate matter, carbon monoxide, nitrogen oxides, and~~
20 ~~hydrocarbons:~~

1 ~~Registration: \$0.0335 per pound of emissions of any of these~~
2 ~~contaminants. Where the sum of a source's emission of these contaminants is~~
3 ~~greater than ten tons per year, provided that a plant producing renewable~~
4 ~~energy as defined in 30 V.S.A. § 8002 shall pay an annual fee not exceeding~~
5 ~~\$64,000.00:~~

6 ~~Base registration fee \$1,500.00; and \$0.0335 per pound of emissions~~
7 ~~of any of these contaminants.~~

8 (B) Annual registration. Any person required to register an air
9 contaminant source under 10 V.S.A. § 555(c) shall annually pay the following:

10 (i) base fee where the sum of a source's emissions of sulfur
11 dioxide, particulate matter, carbon monoxide, nitrogen oxides, and
12 hydrocarbons is:

13 (I) ten tons or greater: \$1,500.00;

14 (II) less than ten tons but greater than or equal to five tons:
15 \$1,000.00; and

16 (III) less than five tons: \$500.00.

17 (ii) Where the sum of a source's emissions of sulfur dioxide,
18 particulate matter, carbon monoxide, nitrogen oxides, and hydrocarbons is
19 greater than or equal to five tons: an annual registration fee that is \$0.0335 per
20 pound of such emissions except that a plant producing renewable energy as
21 defined in 30 V.S.A. § 8002 shall pay an annual fee not exceeding \$64,000.00.

1	(aa) Individual permit:	\$0.06 per gallon
2	original application;	capacity design; minimum
3	amendment for increased	\$400.00 per application.
4	flows; amendment for	
5	modification or replacement	
6	of system. <u>For applications</u>	<u>\$500.00 and \$0.10 for</u>
7	<u>where the discharge meets</u>	<u>each gallon per day</u>
8	<u>groundwater enforcement</u>	<u>over 2,000 gallons</u>
9	<u>standards at the point of</u>	<u>per day.</u>
10	<u>discharge:</u>	
11	(bb) Renewal, transfer, or	\$0.00
12	minor amendment of	
13	individual permit	
14	(bb) For applications where	<u>\$1,500.00 and \$0.20 for</u>
15	<u>the discharge meets groundwater</u>	<u>each gallon per day</u>
16	<u>enforcement standards at the</u>	<u>over 2,000 gallons</u>
17	<u>point of compliance:</u>	<u>per day.</u>
18	(cc) General permit.	\$0.00.

19 (B) Annual operating fee.

20 * * *

- 1 (v) Indirect discharge or
2 underground injection control,
3 excluding stormwater discharges:
- 4 (I) ~~Sewage~~ Indirect discharge.
- 5 (aa) Individual permit: \$400.00 plus \$0.035 per
6 gallon of design capacity
7 above 6,500 gpd.
8 maximum \$27,500.00.
- 9 (bb) Approval under \$220.00.
10 general permit;
- 11 (II) ~~Nonsewage~~ Underground injection control.
- 12 (aa) ~~Individual permit~~ \$0.013 per gallon of
13 For applications where the ~~design capacity.~~ \$250.00
14 discharge meets groundwater ~~minimum; maximum~~
15 enforcement standards at the \$5,500.00 \$500.00 and
16 point of discharge: \$0.02 for each gallon per
17 day over 2,000 gallons
18 per day.
- 19 (bb) For applications where \$1,500.00 and \$0.02
20 the discharge meets for each gallon per day
21 groundwater enforcement over 2,000 gallons

1 standards at the point of per day.
2 compliance:
3 (cc) Approval under general \$220.00.
4 permit;

5 (C) The Secretary shall bill all persons who hold discharge permits
6 for the required annual operating fee. Annual operating fees may be divided
7 into semiannual or quarterly billings.

8 (3) [Repealed.]

9 (4) For potable water supply and wastewater permits issued under
10 10 V.S.A. chapter 64. Projects under this subdivision include: a wastewater
11 system, including a sewerage connection; and a potable water supply,
12 including a connection to a public water supply:

13 (A) Original applications, or major amendments for a project with the
14 following proposed design flows. In calculating the fee, the highest proposed
15 design flow whether wastewater or water shall be used:

16 (i) design flows 560 gpd or less: ~~\$245.00~~ \$306.25 per application.

17 (ii) design flows greater than 560 and less than or equal to 2,000
18 gpd: ~~\$580.00~~ \$870.00 per application.

19 (iii) design flows greater than 2,000 and less than or equal to
20 6,500 gpd: ~~\$2,000.00~~ \$3,000.00 per application.

1 (iv) design flows greater than 6,500 and less than or equal to
2 10,000 gpd: ~~\$5,000.00~~ \$7,500.00 per application.

3 (v) design flows greater than 10,000 gpd: ~~\$9,500.00~~ \$13,500.00
4 per application.

5 (B) Minor amendments: ~~\$100.00.~~ \$150.00.

6 ~~(C) Special fees~~

7 ~~(i) Original application or~~ ~~\$135.00~~
8 ~~amendment solely for con-~~
9 ~~struction of grease trap,~~
10 ~~due to change in use,~~
11 ~~no increase in design flow.~~

12 ~~(ii) Original application or~~ ~~\$135.00.~~
13 ~~amendment solely for con-~~
14 ~~struction of holding tank~~
15 ~~for nondomestic wastewater~~
16 ~~when nondomestic wastewater~~
17 ~~will be transported off site.~~

18 ~~(iii) Original application or~~ ~~\$50.00~~
19 ~~amendment for initial~~
20 ~~connection by an existing~~
21 ~~building or structure~~

1 to a municipal water
2 or wastewater system at
3 the time is first con-
4 structed where there is
5 no increase in design
6 flow and where the con-
7 nection and system has
8 been reviewed and ap-
9 proved by the facilities
10 engineering division of
11 the agency or has been
12 reviewed, approved, and
13 certified by a licensed
14 designer retained by
15 the municipality.

16 ~~(iv)~~(I)(C) Minor projects: \$180.00. \$270.00.

17 (H) As used in this subdivision (j)(4)(C), “minor project” means a
18 project that meets the following: there is an increase in design flow but no
19 construction is required; there is no increase in design flow, but construction is
20 required, excluding replacement potable water supplies and wastewater

1 systems; or there is no increase in design flow and no construction is required,
2 excluding applications that contain designs that require technical review.

3 (D) Notwithstanding the other provisions of this subdivision, when a
4 project is located in a Vermont neighborhood, as designated under 24 V.S.A.
5 chapter 76A, the fee shall be no more than \$50.00 in situations in which the
6 application has received an allocation for sewer capacity from an approved
7 municipal system. This limitation shall not apply in the case of fees charged as
8 part of a duly delegated municipal program.

9 * * *

10 (7) For public water supply and bottled water permits and approvals
11 issued under 10 V.S.A. chapter 56 and interim groundwater withdrawal
12 permits and approvals issued under 10 V.S.A. chapter 48:

13 (A) For public water supply construction permit and permit
14 amendment applications:

15 ~~\$375.00 per application plus \$0.0055 per gallon of design capacity.~~

16 ~~Amendments \$150.00 per application.~~

17 (i) For public community and nontransient noncommunity water
18 supplies: \$900.00.

19 (ii) For transient noncommunity: \$500.00.

20 (B) For water treatment plant applications, except those applications
21 submitted by a municipality as defined in 1 V.S.A. § 126 or a consolidated

1 water district established under 24 V.S.A. § 3342: \$0.003 per gallon of design
2 capacity. Amendments \$150.00 per application.

3 * * *

4 (D) For public water supplies and bottled water facilities, annually:

5 (i) Transient noncommunity: ~~\$50.00~~ \$100.00.

6 (ii) Nontransient, noncommunity: \$0.0355 per 1,000 gallons
7 of water produced
8 annually or \$70.00,
9 whichever is greater.

10 (iii) Community: ~~\$0.0439~~ \$0.05 per 1,000
11 gallons of water produced
12 annually.

13 (iv) Bottled water: \$1,390.00 per permitted facility.

14 (E) Amendment to bottled water facility permit, \$150.00 per
15 application.

16 (F) For facilities permitted to withdraw groundwater pursuant to
17 10 V.S.A. § 1418: \$2,300.00 annually per facility.

18 (G) In calculating flow-based fees under this subsection, the
19 Secretary will use metered production flows where available. When metered
20 production flows are not available, the Secretary shall estimate flows based on
21 the standard design flows for new construction.

1 (H) The Secretary shall bill public water supplies and bottled water
2 companies for the required fee. Annual fees may be divided into semiannual
3 or quarterly billings.

4 (8) For public water system operator certifications issued under
5 10 V.S.A. § 1674:

6 (A) For class IA and IB operators: \$45.00 per initial
7 certificate or renewal.
8 ~~Operators who are also~~
9 ~~permittees under the~~
10 ~~transient noncommunity~~
11 ~~water system general~~
12 ~~permit are not subject to~~
13 ~~this fee.~~

14 (B) For all other classes: \$80.00 per initial
15 certificate or renewal.

16 (9)(A) For a solid waste hauler: ~~an annual operating fee of \$50.00 per~~
17 ~~vehicle.~~

18 (i) \$50.00 per vehicle for small vehicles with two axels, including
19 pickup trucks, utility trailers, and stakebody trucks.

20 (ii) \$75.00 per vehicle for vehicles with three or four axels,
21 including packer trucks, dump trucks, and roll offs.

1 (iv) For dams that have not been classified by the Department:
2 \$0.00 per year.

3 * * *

4 ~~(k) Commencing with registration year 1993 and for each year thereafter,~~
5 ~~any person required to pay a fee to register an air contaminant source under~~
6 ~~10 V.S.A. § 555(c) in addition shall pay fees for any emissions of the~~
7 ~~following types of hazardous air contaminants. The following fees shall not be~~
8 ~~assessed for emissions resulting from the combustion of any fuels, except solid~~
9 ~~waste, in fuel burning or manufacturing process equipment. Any person~~
10 required to pay a fee to register an air contaminant source under 10 V.S.A.
11 § 555(c) and who emits five or more tons per year shall pay fees as follows:

12 ~~(1) Contaminants which cause short-term irritant effects – \$0.012 per~~
13 ~~pound of emissions; Where the emissions are resulting from the combustion of~~
14 any of the following fuels in fuel burning or manufacturing process equipment:

15 (A)(i) Wood - \$0.1915 per ton burned; or

16 (ii) Wood burned in electric utility units with advanced particulate
17 matter and nitrogen oxide reduction technologies - \$0.0607 per ton burned;

18 (B) No. 4, 5, 6 grade fuel oil and used oil - \$0.0015 per gallon
19 burned;

20 (C) No. 2 grade fuel oil - \$0.0005 per gallon burned;

21 (D) Propane - \$0.0003 per gallon burned;

1 (E) Natural gas - \$2.745 per million cubic feet burned;

2 (F) Diesel generator - \$0.0055 per gallon burned;

3 (G) Gas turbine using No. 2 grade fuel oil - \$0.0022 per gallon
4 burned.

5 ~~(2) Contaminants which cause chronic systemic toxicity (low potency)-~~
6 ~~\$0.0225 per pound of emissions; For the emission of any hazardous air~~
7 ~~contaminant not subject to subdivision (1) of this subsection:~~

8 (A) Contaminants which cause short-term irritant effects - \$0.02 per
9 pound of emissions;

10 (B) Contaminants which cause chronic systemic toxicity - \$0.04 per
11 pound of emissions;

12 (C) Contaminants known or suspected to cause cancer - \$0.95 per
13 pound of emissions.

14 ~~(3) Contaminants which cause chronic systemic toxicity (high~~
15 ~~potency)-\$0.03 per pound of emissions;~~

16 ~~(4) Contaminants known or suspected to cause cancer (low~~
17 ~~potency)-\$0.825 per pound of emissions;~~

18 ~~(5) Contaminants known or suspected to cause cancer (high~~
19 ~~potency)-\$15.00 per pound of emissions.~~

20 ~~(1) Commencing with registration year 1993 and for each year thereafter,~~
21 ~~any person required to pay a fee to register an air contaminant source under~~

1 ~~10 V.S.A. § 555(c) in addition shall pay the following fees for emissions of~~
2 ~~hazardous air contaminants resulting from the combustion of any of the~~
3 ~~following fuels in fuel burning or manufacturing process equipment.~~

4 ~~(1) Coal—\$0.645 per ton burned;~~

5 ~~(2)(A) Wood—\$0.155 per ton burned; or~~

6 ~~(B) Wood burned with an operational electrostatic precipitator and~~
7 ~~NOx reduction technologies—\$0.0375 per ton burned;~~

8 ~~(3) No. 6 grade fuel oil—\$0.00075 per gallon burned;~~

9 ~~(4) No. 4 grade fuel oil—\$0.0006 per gallon burned;~~

10 ~~(5) No. 2 grade fuel oil—\$0.0003 per gallon burned;~~

11 ~~(6) Liquid propane gas—\$0.0003 per gallon burned;~~

12 ~~(7) Natural gas—\$1.305 per million cubic feet burned.~~

13 * * *

14 Sec. 22. 10 V.S.A. § 6628(j) is amended to read:

15 (j) Fees shall be submitted annually on March 31. Fees shall be submitted
16 to the Secretary and deposited into the hazardous waste management account
17 of the Waste Management Assistance Fund established under section 6618 of
18 this title. Fees shall be computed according to the following:

19 (1) ~~\$350.00~~ \$400.00 per toxic chemical identified pursuant to
20 subdivision 6629(c)(4) of this title.

1 (2) ~~\$350.00~~ \$400.00 per hazardous waste stream identified pursuant to
2 subdivision 6629(c)(3) of this title.

3 (3) Up to a maximum amount of:

4 (A) ~~\$1,750.00~~ \$2,000.00 per plan for Class A generators.

5 (B) ~~\$350.00~~ \$400.00 per plan for Class B generators.

6 (C) ~~\$1,750.00~~ \$2,000.00 per plan for large users.

7 (D) ~~\$3,500.00~~ \$4,000.00 per plan for Class A generators that are
8 large users.

9 (E) ~~\$1,050.00~~ \$1,200.00 per plan for Class B generators that are large
10 users.

11 Sec. 23. 10 V.S.A. § 6607a is amended to read:

12 § 6607a. WASTE TRANSPORTATION

13 (a) A commercial hauler desiring to transport waste within the State shall
14 apply to the Secretary for a permit to do so, by submitting an application on a
15 form prepared for this purpose by the Secretary and by submitting the
16 disclosure statement described in section 6605f of this title. These permits
17 shall have a duration of five years and shall be renewed annually. The
18 application shall indicate the nature of the waste to be hauled. The Secretary
19 may specify conditions that the Secretary deems necessary to assure
20 compliance with State law.

1 (b) As used in this section:

2 (1) “Commercial hauler” means:

3 (A) any person that transports regulated quantities of hazardous
4 waste; and

5 (B) any person that transports solid waste for compensation in a
6 vehicle.

7 (2) The commercial hauler required to obtain a permit under this section
8 is the legal or commercial entity that is transporting the waste, rather than the
9 individual employees and subcontractors of the legal or commercial entity. In
10 the case of a sole proprietorship, the sole proprietor is the commercial entity.

11 (3) The Secretary shall not require a commercial hauler to obtain a
12 permit under this section, comply with the disclosure requirements of this
13 section, comply with the reporting and registration requirements of section
14 6608 of this title, or pay the fee specified in 3 V.S.A. § 2822, if:

15 (A) the commercial hauler does not transport more than four cubic
16 yards of solid waste at any time; and

17 (B) the solid waste transportation services performed are incidental to
18 other nonwaste transportation-related services performed by the commercial
19 hauler.

20 * * *

1 (g)(1) Except as set forth in subdivisions (2) and (3) of this subsection, a
2 ~~transporter certified under this section~~ commercial hauler that offers the
3 collection of municipal solid waste shall:

4 * * *

5 (2) In a municipality that has adopted a solid waste management
6 ordinance addressing the collection of mandated recyclables, leaf and yard
7 residuals, or food residuals, a ~~transporter~~ commercial hauler in that
8 municipality is not required to comply with the requirements of subdivision (1)
9 of this subsection and subsection (h) of this section for the material addressed
10 by the ordinance if the ordinance:

11 * * *

12 (3) A ~~transporter~~ commercial hauler is not required to comply with the
13 requirements of subdivision (1)(A), (B), or (C) of this subsection in a specified
14 area within a municipality if:

15 * * *

16 (h) A ~~transporter~~ commercial hauler certified under this section that offers
17 the collection of municipal solid waste may not charge a separate line item fee
18 on a bill to a residential customer for the collection of mandated recyclables,
19 provided that a ~~transporter~~ commercial hauler may charge a fee for all service
20 calls, stops, or collections at a residential property and a ~~transporter~~
21 commercial hauler may charge a tiered or variable fee based on the size of the

1 collection container provided to a residential customer or the amount of waste
2 collected from a residential customer. A ~~transporter~~ commercial hauler
3 certified under this section may incorporate the cost of the collection of
4 mandated recyclables into the cost of the collection of solid waste and may
5 adjust the charge for the collection of solid waste. A ~~transporter~~ commercial
6 hauler certified under this section that offers the collection of solid waste may
7 charge a separate fee for the collection of leaf and yard residuals or food
8 residuals from a residential customer.

9 * * * Department of Fish and Wildlife * * *

10 Sec. 24. 10 V.S.A. § 4255 is amended to read:

11 § 4255. LICENSE FEES

12 (a) Vermont residents may apply for licenses on forms provided by the
13 Commissioner. Fees for each license shall be:

14	(1) Fishing license	\$25.00 <u>\$26.00</u>
15	(2) Hunting license	\$25.00 <u>\$26.00</u>
16	(3) Combination hunting and fishing license	\$40.00 <u>\$41.00</u>
17	(4) Big game licenses (all require a hunting license)	
18	(A) archery license	\$23.00
19	(B) muzzle loader license	\$23.00
20	(C) turkey license	\$23.00
21	(D) second muzzle loader license	\$17.00

1	(E) second archery license	\$17.00
2	(F) moose license	\$100.00
3	(G) season bear tag	\$5.00
4	(H) additional deer archery tag	\$23.00
5	(5) Trapping license	\$20.00 <u>\$23.00</u>
6	(6) Hunting license for persons aged 17 years	
7	<u>of age</u> or under	\$8.00
8	(7) Trapping license for persons aged 17 years	
9	<u>of age</u> or under	\$10.00
10	(8) Fishing license for persons aged 15 through 17	
11	<u>years of age</u>	\$8.00
12	(9) Super sport license	\$150.00
13	(10) Three-day fishing license	\$10.00 <u>\$11.00</u>
14	(11) Combination hunting and fishing license for	
15	persons aged 17 years of age or under	\$12.00
16	(12) Mentored hunting license	\$10.00
17	(b) Nonresidents may apply for licenses on forms provided by the	
18	Commissioner. Fees for each license shall be:	
19	(1) Fishing license	\$50.00 <u>\$51.00</u>
20	(2) One-day fishing license	\$20.00 <u>\$21.00</u>
21	(3) [Repealed.]	

1	(4) Hunting license	\$100.00
2	(5) Combination hunting and fishing license	\$135.00
3	(6) Big game licenses (all require a hunting license)	
4	(A) archery license	\$38.00
5	(B) muzzle loader license	\$40.00
6	(C) turkey license	\$38.00
7	(D) [Repealed.]	
8	(E) [Repealed.]	
9	(F) moose license	\$350.00
10	(G) early season bear tag	\$15.00
11	(H) additional deer archery tag	\$38.00
12	(7) Small game licenses	
13	(A) all season	\$50.00
14	(B) [Repealed.]	
15	(8) Trapping license	\$300.00 <u>\$305.00</u>
16	(9) Hunting licenses for persons aged 17 <u>years of age</u>	
17	or under	\$25.00
18	(10) Three-day fishing license	\$22.00 <u>\$23.00</u>
19	(11) Seven-day fishing license	\$30.00 <u>\$31.00</u>

20 * * *

1 Sec. 27. 9 V.S.A. § 2632(b) is amended to read:

2 (b) Fees and reimbursements of costs collected by the Agency of
3 Agriculture, Food and Markets under the provisions of this chapter and
4 6 V.S.A. § 3022 shall be credited to a weights and measures special fund and
5 shall be available to the Agency to offset the costs of implementing this
6 chapter and 6 V.S.A. chapter 172.

7 * * * Agency of Commerce and Community Development * * *

8 Sec. 28. 10 V.S.A. § 128 is added to read:

9 § 128. VERMONT CENTER FOR GEOGRAPHIC INFORMATION

10 SPECIAL FUND

11 (a) A Special Fund is created for the operation of the Vermont Center for
12 Geographic Information in the Agency of Commerce and Community
13 Development. The Fund shall consist of revenues derived from the charges by
14 the Agency of Commerce and Community Development pursuant to
15 subsection (c) of this section for the provision of Geographic Information
16 products and services, interest earned by the Fund, and sums which from time
17 to time may be made available for the support of the Center and its operations.
18 The Fund shall be established and managed pursuant to 32 V.S.A. chapter 7,
19 subchapter 5 and shall be available to the Agency to support activities of the
20 Center.

1 Sec. 32. 20 V.S.A. § 3815(a) is amended to read:

2 (a) The ~~agency of human services~~ Agency of Human Services shall
3 administer a dog, cat, and wolf-hybrid spaying and neutering program
4 providing reduced-cost spaying and neutering services and presurgical
5 immunization for dogs, cats, and wolf-hybrids owned or cared for by ~~low~~
6 ~~income~~ individuals with low income. The ~~agency~~ Agency shall implement the
7 program ~~through an agreement with a qualified organization~~ consistent with
8 the applicable administrative rules.

9 * * * Judiciary * * *

10 Sec. 33. 32 V.S.A. § 1434 is amended to read:

11 § 1434. PROBATE CASES

12 (a) The following entry fees shall be paid to the Probate Division of the
13 Superior Court for the benefit of the State, except for subdivisions (18) and
14 (19) of this subsection which shall be for the benefit of the county in which the
15 fee was collected:

16	(1) Estates of \$10,000.00 or less	\$30.00 <u>\$50.00</u>
17	(2) Estates of more than \$10,000.00	\$80.00 <u>\$110.00</u>
18	to not more than \$50,000.00	
19	(3) Estates of more than \$50,000.00	\$210.00 <u>\$265.00</u>
20	to not more than \$150,000.00	

1	(4) Estates of more than \$150,000.00	\$395.00 <u>\$500.00</u>
2	to not more than \$500,000.00	
3	(5) Estates of more than \$500,000.000	\$660.00 <u>\$1,000.00</u>
4	to not more than \$1,000,000.00	
5	(6) Estates of more than \$1,000,000.00	\$1,050.00 <u>\$1,750.00</u>
6	to not more than \$5,000,000.00	
7	(7) Estates of more than \$5,000,000.00	\$1,575.00 <u>\$2,500.00</u>
8	to not more than \$10,000,000.00	
9	(8) Estates of more than \$10,000,000.00	\$1,840.00 <u>\$3,250.00</u>
10	(9) For all petitions, other	\$160.00
11	than those described in	
12	subdivision (11) of this	
13	subsection, where the corpus of	
14	the trust at the time the	
15	petition is filed is \$100,000.00	
16	or less, including petitions to	
17	modify or terminate a trust, to	
18	remove or substitute a trustee	
19	or trustees, or seeking remedies	
20	for breach of trust;	
21	<u>(A) Trusts of \$10,000.00 or less</u>	<u>\$50.00</u>

1	<u>(B) Trusts of \$10,001.00 to not more</u>	<u>\$110.00</u>
2	<u>than \$50,000.00</u>	
3	<u>(C) Trusts of \$50,001.00 to not more</u>	<u>\$265.00</u>
4	<u>than \$150,000.00</u>	
5	<u>(D) Trusts of \$150,001.00 to not more</u>	<u>\$500.00</u>
6	<u>than \$500,000.00</u>	
7	<u>(E) Trusts of \$500,001.00 to not more</u>	<u>\$1,000.00</u>
8	<u>than \$1,000,000.00</u>	
9	<u>(F) Trusts of \$1,000,001.00 to not more</u>	<u>\$1,750.00</u>
10	<u>than \$5,000,000.00</u>	
11	<u>(G) Trusts of \$5,000,001.00 to not more</u>	<u>\$2,500.00</u>
12	<u>than \$10,000,000.00</u>	
13	<u>(G) Trust of more than \$10,000,000.00</u>	<u>\$3,250.00</u>
14	(10) For all trust petitions, other	\$265.00
15	than those described in	
16	subdivision (11) of this	
17	subsection, where the corpus of	
18	the trust is more than	
19	\$100,000.00, including petitions	
20	to modify or terminate a trust,	
21	to remove or substitute a	

1	trustee or trustees, or seeking	
2	remedies for breach of trust <u>[Repealed.]</u>	
3	(11) Annual accounts on trusts	\$35.00 <u>\$85.00</u>
4	(12) Annual accounts on decedents'	\$30.00 <u>\$85.00</u>
5	estates filed for any period	
6	ending more than one year	
7	following the opening of the	
8	estate	
9	(13) Adoptions and relinquishments as	\$100.00 <u>\$150.00</u>
10	part of an adoption proceeding	
11	(14) Relinquishments, separate from	\$100.00
12	adoptions	
13	(15) Guardianships for minors	\$90.00 <u>\$150.00</u>
14	(16) Guardianships for adults	\$105.00 <u>\$150.00</u>
15	(17) Petitions for change of name	\$135.00 <u>\$150.00</u>
16	(18) Filing of a will for safekeeping	\$25.00 <u>\$30.00</u>
17	(19) Filing of subsequent will for	\$15.00 <u>\$30.00</u>
18	safekeeping, same probate	
19	division <u>Probate Division</u> or	
20	transfer to another	
21	probate division <u>Probate Division</u>	

1	(20) Corrections for vital records	\$30.00 <u>\$150.00</u>
2	(21) Orders of authorization pursuant	\$30.00 <u>\$50.00</u>
3	to 18 V.S.A. § 5144	
4	(22) Conveyances of title to real	\$55.00 <u>\$100.00</u>
5	estate pursuant to 14 V.S.A.	
6	§ 1801, including petitions to	
7	clear title and release or	
8	discharge of mortgage	
9	(23) Petitions concerning advance	\$80.00 <u>\$100.00</u>
10	directives pursuant to 18 V.S.A.	
11	§ 9718	
12	(24) Civil actions brought pursuant to	\$55.00 <u>\$100.00</u>
13	18 V.S.A. chapter 107, subchapter 3.	
14	(25) Petitions for partial decree	\$105.00
15	(26) Petitions for license to sell	\$55.00 <u>\$100.00</u>
16	real estate	
17	(27) <u>Petition for license to sell personal property</u>	<u>\$100.00</u>
18	(28) <u>Petitions for minor settlement</u>	\$30.00 <u>\$90.00</u>
19	pursuant to 14 V.S.A. § 2643	
20	(b) Pursuant to Rule 3.1 of the Vermont Rules of Civil Procedure, part of	
21	the filing fee may be waived if the Court finds the applicant is unable to pay it.	

1 The Court shall use procedures established in subsection 1431(h) of this title to
2 determine the fee. No fee shall be charged for necessary documents pertaining
3 to the opening of estates, trusts, and guardianships, including the issuance of
4 two certificates of appointment and respective letters. No fee shall be charged
5 for the issuance of two certified copies of adoption decree and two certified
6 copies of instrument changing name.

7 (c) A fee of \$5.00 shall be paid for each additional certification of
8 appointment of a fiduciary.

9 Sec. 34. 32 V.S.A. § 1431 is amended to read:

10 § 1431. FEES IN SUPREME AND SUPERIOR COURTS

11 (a) Prior to the entry of any cause in the Supreme Court, there shall be paid
12 to the clerk of the Court for the benefit of the State a fee of ~~\$265.00~~ \$295.00 in
13 lieu of all other fees not otherwise set forth in this section.

14 (b)(1) Except as provided in subdivisions (2)–(5) of this subsection, prior to
15 the entry of any cause in the Superior Court, there shall be paid to the clerk of
16 the Court for the benefit of the State a fee of ~~\$265.00~~ \$295.00 in lieu of all
17 other fees not otherwise set forth in this section.

18 (2) Prior to the entry of any divorce or annulment proceeding in the
19 Superior Court, there shall be paid to the clerk of the Court for the benefit of
20 the State a fee of ~~\$265.00~~ \$295.00 in lieu of all other fees not otherwise set
21 forth in this section. If the divorce or annulment complaint is filed with a

1 stipulation for a final order, the fee shall be ~~\$80.00~~ \$90.00 if one or both of the
2 parties are residents, and ~~\$160.00~~ \$180.00 if neither party is a resident, except
3 that if the stipulation is not acceptable to the Court or if a matter previously
4 agreed to becomes contested, the difference between the full fee and the
5 reduced fee shall be paid to the Court prior to the issuance of a final order.

6 (3) Prior to the entry of any parentage or desertion and support
7 proceeding brought under 15 V.S.A. chapter 5 in the Superior Court, there
8 shall be paid to the clerk of the Court for the benefit of the State a fee of
9 ~~\$105.00~~ \$120.00 in lieu of all other fees not otherwise set forth in this section.

10 If the parentage or desertion and support complaint is filed with a stipulation
11 for a final order acceptable to the Court, the fee shall be ~~\$30.00~~ \$35.00 except
12 that if the stipulation is not acceptable to the Court or if a matter previously
13 agreed to becomes contested, the difference between the full fee and the
14 reduced fee shall be paid to the Court prior to the issuance of a final order.

15 (4) Prior to the entry of any motion or petition to enforce a final order
16 for parental rights and responsibilities, parent-child contact, property division,
17 or maintenance in the Superior Court, there shall be paid to the clerk of the
18 Court for the benefit of the State a fee of ~~\$80.00~~ \$90.00 in lieu of all other fees
19 not otherwise set forth in this section. Prior to the entry of any motion or
20 petition to vacate or modify a final order for parental rights and
21 responsibilities, parent-child contact, or maintenance in the Superior Court,

1 there shall be paid to the clerk of the Court for the benefit of the State a fee of
2 ~~\$105.00~~ \$120.00 in lieu of all other fees not otherwise set forth in this section.
3 However, if the motion or petition is filed with a stipulation for an order, the
4 fee shall be ~~\$30.00~~ \$35.00 except that if the stipulation is not acceptable to the
5 Court or if a matter previously agreed to becomes contested, the difference
6 between the full fee and the reduced fee shall be paid to the Court prior to the
7 issuance of a final order. All motions or petitions filed by one party under this
8 subsection at one time shall be assessed one fee equal to the highest of the
9 filing fees associated with the motions or petitions involved. There are no
10 filing fees for prejudgment motions or petitions filed before a final divorce,
11 legal separation, dissolution of civil union, parentage, desertion, or nonsupport
12 judgment issued.

13 (5) Prior to the entry of any motion or petition to vacate or modify an
14 order for child support in the Superior Court, there shall be paid to the clerk of
15 the Court for the benefit of the State a fee of ~~\$40.00~~ \$45.00 in lieu of all other
16 fees not otherwise set forth in this section. If the motion or petition is filed
17 with a stipulation for an order, there shall be no fee except that if the
18 stipulation is not acceptable to the Court or if a matter previously agreed to
19 becomes contested, the difference between the full fee and the reduced fee
20 shall be paid to the Court prior to the issuance of a final order. A motion or
21 petition to enforce an order for child support shall require no fee. All motions

1 or petitions filed by one party at one time shall be assessed one fee; if a
2 simultaneous motion is filed by a party under subdivision (4) of this
3 subsection, the fee under subdivision (4) shall be the only fee assessed. There
4 are no filing fees for prejudgment motions or petitions filed before a final
5 divorce, legal separation, dissolution of civil union, parentage, desertion, or
6 nonsupport judgment has issued.

7 (6) Prior to the registration in Vermont of a child custody determination
8 issued by a court of another state, there shall be paid to the clerk of the Court
9 for the benefit of the State a fee of ~~\$80.00~~ \$90.00 unless the request for
10 registration is filed with a simultaneous motion for enforcement, in which
11 event the fee for registration shall be ~~\$35.00~~ \$40.00 in addition to the fee for
12 the motion as provided in subdivision (4) of this subsection.

13 (c)(1) Prior to the entry of a small claims action, there shall be paid to the
14 clerk in lieu of all other fees not otherwise set forth in this section, a fee of
15 ~~\$80.00~~ \$90.00 if the claim is for more than \$1,000.00 and ~~\$55.00~~ \$65.00 if the
16 claim is for \$1,000.00 or less. Prior to the entry of any postjudgment motion in
17 a small claims action, there shall be paid to the clerk a fee of ~~\$55.00~~ \$65.00.
18 The fee for every counterclaim in small claims proceedings shall be ~~\$30.00~~
19 \$35.00, payable to the clerk, if the counterclaim is for more than \$500.00, and
20 ~~\$20.00~~ \$25.00 if the counterclaim is for \$500.00 or less.

1 (2)(A) Except as provided in subdivision (B) of this subdivision (2), fees
2 paid to the clerk pursuant to this subsection shall be divided as follows:
3 50 percent of the fee shall be for the benefit of the county and 50 percent of the
4 fee shall be for the benefit of the State.

5 (B) In a county where court facilities are provided by the State, all
6 fees paid to the clerk pursuant to this subsection shall be for the benefit of the
7 State.

8 (d) Prior to the entry of any subsequent pleading which sets forth a claim
9 for relief in the Supreme Court or the Superior Court, there shall be paid to the
10 clerk of the Court for the benefit of the State a fee of ~~\$105.00~~ \$120.00 for
11 every appeal, cross-claim, or third-party claim and a fee of ~~\$80.00~~ \$90.00 for
12 every counterclaim in the Superior Court in lieu of all other fees not otherwise
13 set forth in this section. The fee for an appeal of a magistrate's decision in the
14 Superior Court shall be ~~\$105.00~~ \$120.00. The filing fee for civil suspension
15 proceedings filed pursuant to 23 V.S.A § 1205 shall be ~~\$80.00~~ \$90.00, which
16 shall be taxed in the bill of costs in accordance with sections 1433 and 1471 of
17 this title. This subsection does not apply to filing fees in the Family Division,
18 except with respect to the fee for an appeal of a magistrate's decision.

19 (e) Prior to the filing of any postjudgment motion in the Civil, Criminal, or
20 Environmental Division of the Superior Court, including motions to reopen
21 civil suspensions and motions for sealing or expungement in the Criminal

1 Division pursuant to 13 V.S.A. § 7602, there shall be paid to the clerk of the
2 Court for the benefit of the State a fee of ~~\$80.00~~ \$90.00 except for small claims
3 actions. A filing fee of \$90.00 shall be paid to the clerk of the Court for a civil
4 petition for minor settlements.

5 (f) The filing fee for all actions filed in the Judicial Bureau shall be ~~\$55.00~~
6 \$65.00; the State or municipality shall not be required to pay the fee; however,
7 if the respondent denies the allegations on the ticket, the fee shall be taxed in
8 the bill of costs in accordance with sections 1433 and 1471 of this title and
9 shall be paid to the clerk of the Bureau for the benefit of the State.

10 (g) Prior to the filing of any postjudgment motion in the Judicial Bureau
11 there shall be paid to the clerk of the Bureau, for the benefit of the State, a fee
12 of ~~\$40.00~~ \$45.00. Prior to the filing of any appeal from the Judicial Bureau to
13 the Superior Court, there shall be paid to the ~~Clerk~~ clerk of the Court, for the
14 benefit of the State, a fee of ~~\$105.00~~ \$120.00.

15 (h) Pursuant to Vermont Rules of Civil Procedure 3.1 or Vermont Rules of
16 Appellate Procedure 24(a), part or all of the filing fee may be waived if the
17 Court finds that the applicant is unable to pay it. The clerk of the Court or the
18 clerk's designee shall establish the in forma pauperis fee in accordance with
19 procedures and guidelines established by administrative order of the Supreme
20 Court. The applicant shall pay an in forma pauperis co-pay of \$10.00. If,
21 during the course of the proceeding and prior to a final judgment, the Court

1 determines that the applicant has the ability to pay all or a part of the waived
2 fee, the Court shall require that payment be made prior to issuing a final
3 judgment. If the applicant fails to pay the fee within a reasonable time, the
4 Court may dismiss the proceeding.

5 * * * Administrative Provisions * * *

6 Sec. 35. 1 V.S.A. § 149 is added to read:

7 § 149. SEMIWEEKLY

8 Unless a statute provides a more specific definition, “semiweekly” means
9 twice per week.

10 Sec. 36. 7 V.S.A. § 302 is amended to read:

11 § 302. APPLICATION

12 Application for such certificate of approval shall be made upon a form
13 prescribed and furnished by the ~~liquor control board~~ Liquor Control Board,
14 containing agreements to comply with the regulations of the ~~board and to file~~
15 ~~with the commissioner of taxes, on or before the 20th day of each month, a~~
16 ~~report under oath, on a form prescribed and furnished by the commissioner of~~
17 ~~taxes, showing the quantity of malt or vinous beverages sold or delivered by~~
18 ~~such manufacturer or distributor during the preceding calendar month to each~~
19 ~~holder of such bottler’s or wholesale dealer’s license, Board~~ and containing
20 such further information as the ~~board~~ Board may deem necessary.

1 calendar month and a prize of a motor vehicle, firearm, motorcycle, or
2 watercraft worth not more than \$50,000.00 for one game per calendar year. A
3 nonprofit organization may exceed the above prize limitations on four days per
4 calendar year, if the days are at least 20 days ~~a part~~ apart and the total prize
5 money offered for all games executed on the day does not exceed \$20,000.00
6 \$50,000.00.

7 * * *

8 Sec. 40. 24 V.S.A. § 1173 is amended to read:

9 § 1173. TOWN OR VILLAGE REPORTS

10 The clerk of a municipality shall supply annually each library in such
11 municipality with two copies of the municipal report, upon its publication.

12 The clerk shall also send to the State Library two copies thereof, and one copy
13 each to the Secretary of State, ~~Commissioner of Taxes~~, State Board of Health,
14 Commissioner for Children and Families, Commissioner of Vermont Health
15 Access, Auditor of Accounts, and Board of Education. Officers making these
16 reports shall supply the clerk of the municipality with the printed copies
17 necessary for him or her to comply with the provisions of this section and
18 section 1174 of this title.

19 Sec. 41. 32 V.S.A. § 3436(a) is amended to read:

20 (a) The Director shall ~~provide an~~ certify assessment education ~~program~~
21 programs for municipal listers and assessors at convenient times and places

1 during the year and is authorized to contract with one or more persons to
2 provide part or all of the assessment instruction. ~~On an annual basis, the~~
3 ~~Director shall provide, to the extent allowed by available resources, Certified~~
4 ~~programs may include~~ instruction in lister duties, property inspection, data
5 collection, valuation methods, mass appraisal techniques, ~~and~~ property tax
6 administration, or such other subjects as the Director deems beneficial to listers
7 and may be presented by Property Valuation and Review or a person pursuant
8 to a contract with Property Valuation and Review, the International
9 Association of Assessing Officials, the Vermont Assessors and Listers
10 Association, or the Vermont League of Cities and Towns.

11 * * * Local Option Taxes * * *

12 Sec. 42. 24 V.S.A. § 138(a) is amended to read:

13 (a) Local option taxes are authorized under this section for the purpose of
14 affording municipalities ~~an alternative~~ a method of raising municipal revenues
15 ~~to facilitate the transition and reduce the dislocations in those municipalities~~
16 ~~that may be caused by reforms to the method of financing public education~~
17 ~~under the Equal Educational Opportunity Act of 1997. Accordingly:~~

18 ~~(1) the local option taxes authorized under this section may be imposed~~
19 ~~by a municipality;~~

20 ~~(2) a municipality opting to impose a local option tax may do so prior to~~
21 ~~July 1, 1998 to be effective beginning January 1, 1999, and anytime after~~

1 ~~December 1, 1998 a local option tax shall be effective beginning on the next~~
2 ~~tax quarter following 90 days' notice to the department of taxes of the~~
3 ~~imposition; and~~

4 ~~(3) a local option tax may only be adopted by a municipality in which:~~

5 ~~(A) the education property tax rate in 1997 was less than \$1.10 per~~
6 ~~\$100.00 of equalized education property value; or~~

7 ~~(B) the equalized grand list value of personal property, business~~
8 ~~machinery, inventory, and equipment is at least ten percent of the equalized~~
9 ~~education grand list as reported in the 1998 Annual Report of the Division of~~
10 ~~Property Valuation and Review; or~~

11 ~~(C) the combined education tax rate of the municipality will increase~~
12 ~~by 20 percent or more in fiscal year 1999 or in fiscal year 2000 over the rate of~~
13 ~~the combined education property tax in the previous fiscal year. A local option~~
14 ~~tax shall be effective beginning on the next tax quarter following 90 days'~~
15 ~~notice to the Department of Taxes of the imposition.~~

16 * * * Collections * * *

17 Sec. 43. 32 V.S.A. § 3201(a) is amended to read:

18 (a) In the administration of taxes, the Commissioner may:

19 * * *

20 (9) Attach property pursuant to section 3207 of this title for payment of
21 an amount collectible by the Commissioner under this title.

1 (10) Garnish earnings pursuant to section 3208 of this title for payment
2 of an amount collectible by the Commissioner under this title.

3 Sec. 44. 32 V.S.A. § 3207 is added to read:

4 § 3207. ADMINISTRATIVE ATTACHMENT

5 (a) Notwithstanding other statutes which provide for levy of execution,
6 trustee process, and attachment, the Commissioner, pursuant to this section,
7 may attach tangible and intangible property of a taxpayer to satisfy amounts
8 collectible by the Commissioner under this title by transmitting a notice of
9 attachment to a financial institution or person holding property belonging to or
10 owed to a taxpayer.

11 (b) The Commissioner may contact a financial institution to obtain
12 verification of the account number, the names and Social Security numbers
13 listed for an account, and account balances of accounts held by a delinquent
14 taxpayer. A financial institution is immune from any liability for release of
15 this information to the Commissioner.

16 (c) At least 30 days prior to attaching a taxpayer's property, the
17 Commissioner shall demand payment from the taxpayer together with notice
18 that the taxpayer is subject to attachment of property under this section. This
19 notice shall be sent by first class mail to the taxpayer's last known address.
20 The mailing of the notice shall be presumptive evidence of its receipt.

1 (d) A notice of attachment shall direct the financial institution or person to
2 transmit all or a portion of the property in the taxpayer's accounts or owed to
3 the taxpayer to the Commissioner up to the amount owed to the Commissioner.
4 The notice shall identify the taxpayer by Social Security number or federal
5 employer identification number. Upon receipt of the notice, the financial
6 institution or person forthwith shall remit the amount stated in the notice or the
7 amount held or owned by such financial institution or person, whichever is
8 less, to the Commissioner. Notwithstanding the foregoing, any financial
9 institution shall surrender any deposits in such bank only after 21 days after
10 transmittal of the notice of attachment. During the 21-day hold period, the
11 financial institution shall not release the attached funds to the taxpayer unless
12 the Commissioner releases the attachment. A financial institution is immune
13 from any liability due to compliance with the Commissioner's notice of
14 attachment.

15 (e) A copy of the notice of attachment transmitted to the financial
16 institution or person holding property due to the taxpayer shall be sent by
17 certified mail to the taxpayer at the time it is transmitted to the financial
18 institution or person. The taxpayer may, within 15 days of mailing, petition
19 the Commissioner in writing for a hearing under this section. The
20 Commissioner shall grant a hearing on the matter as provided in subsection
21 5885(a) of this title at which the taxpayer bears the burden of proof. The

1 Commissioner shall notify the taxpayer in writing of his or her decision
2 concerning the attachment and the taxpayer may appeal in the manner provided
3 in subsection (b) of this title. This shall be the taxpayer's exclusive remedy
4 with respect to an attachment under this section.

5 (f) At a hearing under this section, the taxpayer may raise the following
6 claims relating to the proposed attachment, including:

7 (1) whether the notice of attachment has identified the wrong taxpayer;

8 (2) whether the proposed attachment includes property that would be
9 exempt from attachment and levy under 12 V.S.A. § 2740 in a judicial
10 attachment;

11 (3) the statute of limitations to collect the liability expired before the
12 notice of attachment was sent; and

13 (4) the taxpayer may propose a collection alternative, including a
14 payment plan or offer in compromise, but only if there has been a change in
15 the taxpayer's Vermont tax liability based on a change in his or her federal tax
16 liability since the Vermont liability was assessed.

17 (g) The hearing under this section shall be conducted by an officer or
18 employee who is not an employee of the Compliance Division of the
19 Department of Taxes.

1 (h) If a hearing is requested in a timely manner under this section, the
2 attachment shall be suspended and the financial institution shall not release the
3 attached funds for the period during which the appeal is pending.

4 (i) After a hearing, the taxpayer may propose a collection alternative,
5 including a payment plan or offer in compromise, but only if there has been a
6 change in the taxpayer’s federal tax liability or on a change in the amount that
7 is subject to attachment as a result of the hearing.

8 (j) Attachment under this section and other collection measures provided
9 by law are cumulative.

10 (k) The Commissioner forthwith shall notify the financial institution in
11 writing and the financial institution shall cease attachment:

12 (1) upon full payment of the amounts collectible by the
13 Commissioner; or

14 (2) when the attachment exceeds the amount permissible under
15 12 V.S.A. § 2740.

16 (l) A determination under subdivision 5888(1) of this title will be reflected
17 in the amounts collectible by the Commissioner.

18 (m) As used in this section:

19 (1) “Financial institution” includes financial institutions as defined
20 8 V.S.A. § 11101(32) and credit unions as defined in 8 V.S.A. § 30101(5).

1 (2) “Intangible property” means property that has no intrinsic value, but
2 is merely the representative of value such as cash, accounts, rents, stocks,
3 bonds, promissory notes, or other instruments that create a payment obligation.

4 (3) “Person” has the same meaning as in section 3001 of this title.

5 Sec. 45. 32 V.S.A. § 3208 is added to read:

6 § 3208. ADMINISTRATIVE GARNISHMENT

7 (a) Notwithstanding other statutes which provide for levy or execution,
8 trustee process, or attachment, the Commissioner may garnish a taxpayer’s
9 earnings pursuant to this section to satisfy amounts collectible by the
10 Commissioner under this title, subject to the exemptions provided in 12 V.S.A.
11 § 3170(a) and (b)(1).

12 (b) The Commissioner may contact an employer to obtain verification of a
13 delinquent taxpayer’s employment, earnings, deductions, and payment
14 frequency as necessary to determine disposable earnings. The employer shall
15 be immune from any liability for release of this information to the
16 Commissioner.

17 (c) At least 30 days prior to initiating wage garnishment, the Commissioner
18 shall demand payment from the taxpayer and notify the taxpayer that he or she
19 is subject to garnishment under this section. This notice shall be sent by first
20 class mail to the taxpayer’s last known address. The mailing of notice shall be
21 presumptive evidence of receipt.

1 (d) After 30 days, a notice of garnishment shall be sent by certified mail to
2 the taxpayer, and the taxpayer may, within 15 days of mailing, petition the
3 Commissioner in writing for a hearing under this section. The Commissioner
4 shall grant a hearing on the matter as provided in subsection 5885(a) of this
5 title at which the taxpayer bears the burden of proof. The Commissioner shall
6 notify the taxpayer in writing of his or her decision concerning the garnishment
7 and the taxpayer may appeal in the manner provided in subsection 5885(b) of
8 this title. This shall be the taxpayer’s exclusive remedy with respect to a
9 garnishment under this section.

10 (e) If, after 15 days, the taxpayer has not petitioned for a hearing, a notice
11 of garnishment shall direct an employer to transmit a specified portion of the
12 taxpayer’s disposable earnings to the Commissioner from each periodic
13 payment that is due to the taxpayer until the taxpayer’s obligation is paid in
14 full. The notice shall identify the taxpayer by Social Security number.

15 (f) If a hearing is requested in a timely manner under this section, the
16 garnishment which is the subject of the requested hearing shall be suspended
17 for the period during which such appeal is pending. Fifteen days after an
18 appeal is resolved, the notice of garnishment shall direct an employer to
19 transmit a specified portion of the taxpayer’s disposable earnings to the
20 Commissioner from each periodic payment that is due to the taxpayer until the

1 taxpayer's obligation is paid in full. The notice shall identify the taxpayer by
2 Social Security number.

3 (g) At a hearing under this section, the taxpayer may raise any relevant
4 issue relating to the unpaid tax or the proposed attachment, including:

5 (1) whether the notice of garnishment has identified the wrong taxpayer;

6 (2) whether the garnishment exceeds the amount permissible under
7 12 V.S.A. § 3170(a) and (b)(1); or

8 (3) the statute of limitations to collect the liability expired before the
9 notice of attachment was sent.

10 (h) The hearing under this section shall be conducted by an officer or
11 employee who is not an employee of the Compliance Division of the
12 Department of Taxes.

13 (i) An employer's obligation to transmit garnished wages to the
14 Commissioner shall begin with the first periodic payment of earnings
15 following receipt of the notice of garnishment unless the notice is withdrawn
16 by the Commissioner. An employer who fails to withhold and transmit the
17 garnished earnings to the Commissioner shall be liable for such amounts and
18 may be assessed in the same manner as withholding taxes are assessed under
19 chapter 151 of this title. As soon as reasonably practicable, the employer shall
20 notify the Commissioner of the termination of the taxpayer's employment. No

1 taxpayer may be discharged from employment on account of garnishment
2 under this section against the taxpayer's wages.

3 (j) The Commissioner forthwith shall notify the employer in writing and
4 the employer shall cease withholding from the earnings of the taxpayer:

5 (1) upon full payment of the amounts collectible by the
6 Commissioner; or

7 (2) when the garnishment exceeds the amount permissible under
8 12 V.S.A. § 3170(a) and (b)(1).

9 (k) Wage garnishment under this section and other collection measures
10 provided by law are cumulative.

11 (l) A determination under subdivision 5888(1) of this title will be reflected
12 in the amounts collectible by the Commissioner.

13 (m) As used in this section:

14 (1) "Disposable earnings" means that part of the earnings of any
15 individual remaining after the deduction from those earnings of any amounts
16 required by law to be withheld and the amount of any wage garnishment
17 payable to the Office of Child Support.

18 (2) "Earnings" means compensation paid or payable for personal
19 services, whether denominated as wages, salary, commission, bonus, or
20 otherwise, and includes periodic payments pursuant to a pension or retirement
21 program and proceeds from the sale of milk with respect to an individual

1 engaged in the occupation of farming, but does not include payments from
2 sources which by law are exempt from attachment.

3 Sec. 46. 32 V.S.A. chapter 103, subchapter 7 is added to read:

4 Subchapter 7. Collections

5 § 3301. COLLECTIONS UNIT

6 (a) There is established within the Department of Taxes a collections unit.

7 The primary purpose of the Collections Unit is to enforce and collect debt
8 owed the State, including tax debts and debts certified to the Department of
9 Taxes from other branches, agencies, or subdivisions of government under this
10 subchapter.

11 (b) The Collections Unit shall:

12 (1) employ such staff as is necessary, subject to the approval of the
13 Commissioner of Taxes;

14 (2) adopt rules under 3 V.S.A. chapter 25 to provide for the uniform
15 administration of the collection of State debt;

16 (3) collect tax deficiencies owed the State, including those under
17 chapter 151, subchapters 8 and 9 of of this title;

18 (4) administer the system of tax debt setoff in chapter 151,
19 subchapter 12 of this title;

20 (5) administer the system of tax intercepts under section 3113 of this
21 title; and

1 (6) collect debts referred from agencies or from other branches or
2 subdivisions of State government under this subchapter.

3 § 3302. DEBT REFERRAL

4 (a) An agency or any other branch or subdivision of State government may
5 enter into an agreement with the Department of Taxes to collect any debt, other
6 than debts related to property taxes under chapters 123 through 135 of this
7 title, of \$50.00 or more under the procedures established by this subchapter.

8 (b) Any agreement shall contain the following provisions:

9 (1) a process for ensuring that the debt is final, and not subject to any
10 negotiation for settlement;

11 (2) a process for providing the Department with information necessary
12 to identify each debtor and for certifying in writing the amount of each debt
13 submitted to the Department for collection, along with any other information
14 as the Commissioner shall require;

15 (3) a hierarchy of payments made from debts collected; and

16 (4) any other provisions necessary to allow the Department of Taxes to
17 collect the referred debt.

18 § 3303. COLLECTION POWERS AND PROCESS

19 The Collections Unit in collecting debt required under this chapter shall
20 have the following enforcement powers at its disposal:

1 (1) any enforcement tool available to referring agency, in the name of
2 that agency; and

3 (2) any enforcement tools for collection of tax debts under this title.

4 Sec. 47. TRANSITION

5 By July 1, 2016, the Department of Taxes shall adopt rules necessary to
6 implement the creation of the Collections Unit under 32 V.S.A. chapter 103,
7 subchapter 7. The rules shall include provisions for entering into referral
8 agreements with referring agencies, branches, and subdivisions, and for
9 exercising the enforcement powers provided under this subchapter.

10 Sec. 48. 32 V.S.A. § 3113(d) is amended to read:

11 (d) If the Commissioner determines that any person who has agreed to
12 furnish goods, services, or real estate space to any agency has neglected or
13 refused to pay any tax administered by the Commissioner and that the person's
14 liability for such tax is not under appeal, or if under appeal, the Commissioner
15 has determined that the tax or interest or penalty is in jeopardy, the
16 Commissioner shall notify the agency and the person in writing of the amount
17 owed by such person. Upon receipt of such notice, the agency shall thereafter
18 transfer to the Commissioner any amounts that would otherwise be payable by
19 the agency to the taxpayer, up to the amount certified by the Commissioner.
20 The Commissioner may treat any such payment as if it were a payment
21 received from the taxpayer. As used in this section, "any person who has

1 agreed to furnish services” includes a provider of Medicaid services who
2 receives reimbursement from the State under Title 33.

3 * * * Current Use * * *

4 Sec. 49. 32 V.S.A. § 3757(f) is amended to read:

5 (f) The When the application for use value appraisal of agricultural and
6 forestland, once has been approved by the State, the State shall be recorded
7 record a lien against the enrolled land in the land records of the municipality
8 and which shall constitute a lien to secure payment of the land use change tax
9 to the State upon development. The landowner shall bear the recording cost.
10 The land use change tax and any obligation to repay benefits paid in error
11 shall not constitute a personal debt of the person liable to pay the same, but
12 shall constitute a lien which shall run with the land. All of the administrative
13 provisions of chapter 151 of this title, including those relating to collection
14 and enforcement, shall apply to the land use change tax.

15 Sec. 50. 32 V.S.A. § 3760a is added to read:

16 § 3760a. VALUATION AUDITS

17 (a) Annually, the Director shall conduct an audit of three towns with
18 enrolled land to ensure that parcels with a use value appraisal are appraised by
19 the local assessing officials consistent with the appraisals for nonenrolled
20 parcels.

- 1 (b) In determining which towns to select for an audit, the Director shall
2 consider factors that demonstrate a deviation from consistent valuations,
3 including the following:
4 (1) the fair market value per acre of enrolled land in each town;
5 (2) the fair market value of enrolled land versus unenrolled land in the
6 same town;
7 (3) the fair market value of enrolled farm buildings in each town; and
8 (4) the fair market value of enrolled farm buildings in relation to the fair
9 market value of the associated land.
10 (c) For each town selected for an audit, the Director shall:
11 (1) conduct an independent appraisal of enrolled parcels and enrolled
12 farm buildings in that town;
13 (2) compare the appraisals reached by the Director for each enrolled
14 parcel with the appraisal reached by the local assessing officials; and
15 (3) review the land schedule and appraisal model applied by the town.
16 (d) If, as a result of an audit, the Director determines that an appraisal
17 reached by the Director differs from the appraisal reached by the local
18 assessing officials by more than 10 percent, then the Director shall substitute
19 his or her appraisal of fair market value for the appraisal reached by the local
20 assessing officials. A substitution of a fair market appraisal under this

1 subsection shall be treated as a substitution by the Director under subsection
2 3760(b) of this title.

3 **Sec. 51. AGRICULTURAL LANDS SUBJECT TO A USE VALUE**

4 **APPRAISAL**

5 On or before September 1, 2015 and annually thereafter, the owner of
6 agricultural land or buildings enrolled in the use value program as agricultural
7 land or buildings shall certify in writing under oath to the Commissioner that
8 the agricultural land or buildings enrolled by that owner continue to meet the
9 requirements for enrollment in the use value program at the time of the
10 certification. The form of the certification shall be made on a form specified
11 by the Director of Property Valuation and Review.

12 **Sec. 52. COUNTY FORESTERS**

13 (a) The Secretary of Natural Resources, in consultation with the
14 Commissioner of Taxes and the Commissioner of Forest, Parks and
15 Recreation, shall report to the Senate Committee on Finance and the House
16 Committee on Ways and Means on whether the current number of county
17 foresters is sufficient to oversee compliance of forestland subject to a use value
18 appraisal under 32 V.S.A. chapter 124, given the increasing number of
19 forestland parcels, and the increasing acreage of forestland, in the current use
20 program. In addition to any issues the Secretary considers relevant to this

1 report, he or she shall specifically consider whether any or all of the following
2 would be appropriate to strengthening the current use program:

3 (1) providing an additional forester whose sole responsibility would be
4 investigating alleged violations of the current use requirements and doing spot
5 compliance checks for forestland parcels;

6 (2) adding additional foresters to reflect the growth in forestland parcels
7 subject to a use value appraisal; and

8 (3) requiring consulting foresters to be licensed by the State.

9 (b) The report of the Secretary of Natural Resources under this section shall
10 be due on January 15, 2016.

11 * * * Statewide Education Tax * * *

12 Sec. 53. 32 V.S.A. § 5401(7) is amended to read:

13 (7) “Homestead”:

14 (A) “Homestead” means the principal dwelling and parcel of land
15 surrounding the dwelling, owned and occupied by a resident individual ~~on~~
16 ~~April 1 and occupied~~ as the individual’s domicile ~~for a minimum of~~ or owned
17 and fully leased on April 1, provided the property is not leased for more than
18 ~~183~~ 182 days out of the calendar year, or for purposes of the renter property
19 tax adjustment under subsection 6066(b) of this title, rented and occupied by a
20 resident individual as the individual’s domicile.

21 * * *

1 Sec. 54. 32 V.S.A. § 5404a(a)(6) is amended to read:

2 (6) An exemption of a portion of the value of a qualified rental unit
3 parcel. An owner of a qualified rental unit parcel shall be entitled to an
4 exemption on the education property tax grand list of 10 percent of the grand
5 list value of the parcel, multiplied by the ratio of square footage of
6 improvements used for or related to residential rental purposes to total square
7 footage of all improvements, multiplied by the ratio of qualified rental units to
8 total residential rental units on the parcel. “Qualified rental units” means
9 residential rental units which are subject to rent restriction under provisions of
10 ~~state~~ State or federal law, but excluding units subject to rent restrictions under
11 only one of the following programs: Section 8 moderate rehabilitation, Section
12 8 housing choice vouchers, or Section 236 or Section 515 rural development
13 rental housing. A municipality shall allow the percentage exemption under
14 this subsection upon presentation by the taxpayer to the municipality, by
15 April 1, of a certificate of education grand list value exemption, obtained from
16 the Vermont Housing Finance Agency (VHFA). VHFA shall issue a
17 certificate of exemption upon presentation by the taxpayer of information
18 which VHFA and the Commissioner shall require. ~~An exemption granted by a~~
19 ~~municipality~~ A certificate of exemption issues by VHFA under this subsection
20 shall expire upon transfer of the building, upon expiration of the rent
21 restriction, or after 10 years, whichever first occurs. The certificate of

1 exemption shall be renewed if VHFA finds that the property continues to meet
2 the requirements of this subsection.

3 * * * Tax Increment Financing Districts * * *

4 Sec. 55. 24 V.S.A. § 1901(3) is amended to read:

5 (3) Annually:

6 (A) ensure that the tax increment financing district account required
7 by section 1896 of this subchapter is subject to the annual audit prescribed in
8 ~~section~~ sections 1681 and 1690 of this title. Procedures must include
9 verification of the original taxable value and annual and total municipal and
10 education tax increments generated, expenditures for debt and related costs,
11 and current balance;

12 (B) on or before ~~January 15~~ February 15 of each year, on a form
13 prescribed by the Council, submit an annual report to the Vermont Economic
14 Progress Council and the Department of Taxes, including the information
15 required by subdivision (2) of this section if not already submitted during the
16 year, all information required by subdivision (A) of this subdivision (3), and
17 the information required by 32 V.S.A. § 5404a(i), including performance
18 indicators and any other information required by the Council or the
19 Department of Taxes.

1 Sec. 56. 24 V.S.A. § 1896(c) is amended to read:

2 (c) Notwithstanding any charter provision or other provision, all property
3 taxes assessed within a district shall be subject to the provision of subsection
4 (a) of this section. Special assessments levied under chapters 76A or 87 of this
5 title or under a municipal charter shall not be considered property taxes for the
6 purpose of this section if the proceeds are used exclusively for operating
7 expenses related to properties within the district, and not for improvements
8 within the district, as defined in subsection 1891(4) of this title.

9 * * * Income Tax * * *

10 Sec. 57. 32 V.S.A. § 5811(21) is amended to read:

11 (21) “Taxable income” means federal taxable income determined
12 without regard to 26 U.S.C. § 168(k) and:

13 (A) Increased by the following items of income (to the extent such
14 income is excluded from federal adjusted gross income):

15 (i) interest income from non-Vermont state and local obligations;

16 (ii) dividends or other distributions from any fund to the extent
17 they are attributable to non-Vermont state or local obligations; ~~and~~

18 (iii) the amount ~~in excess of \$5,000.00~~ of State and local income
19 taxes deducted from federal adjusted gross income for the taxable year, but in
20 no case in an amount that will reduce total itemized deductions below the
21 standard deduction allowable to the taxpayer; ~~and~~

1 (29)(A) “Qualified donee” means a donee that provides a direct benefit
2 to a charitable cause in this State. When considering whether a donee provides
3 a direct benefit to a charitable cause in the State, the Department of Taxes shall
4 consider whether the donee engages in, or provides direct support to, the types
5 of charitable activities for which a deduction is permitted under 26 U.S.C.
6 § 170(c), or the types of charitable activities as described by Section 7.25.3.5
7 of the Internal Revenue Manual, and that either occur within this State, or in
8 such relationship to this State, that some benefit of those activities is realized
9 within the State.

10 (B) A donee will be presumed to provide a direct benefit to a charitable
11 cause in this State if all of the following conditions are met:

12 (i) the donee is the type of entity to whom a qualified charitable
13 contribution may be made under 26 U.S.C. § 170(c);

14 (ii) the donee maintains a physical presence, local affiliate, or chapter
15 within the State, or within 25 miles of the State; and

16 (iii) at least some part of the donee’s charitable work occurs within
17 the State, or within 25 miles of the State.

18 (C) A qualified donee is the entity that actually receives the charitable
19 contribution, regardless of how the donation is solicited or collected.

1 States, shall provide the aggregate cost of applicable employer-sponsored
2 coverage required under 26 U.S.C. § 6051(a)(14) regardless of the number of
3 W-2 forms filed.

4 Sec. 61. 32 V.S.A. § 5842(a)(2) is amended to read:

5 (2) In semiweekly payments, if the person ~~can reasonably expect the~~
6 ~~amount to be deducted and withheld during that quarter will exceed \$9,000.00~~
7 is required to make semiweekly payments of federal withholding pursuant to
8 the Internal Revenue Code. Semiweekly shall mean payment of tax withheld
9 for pay dates on Wednesday, Thursday, or Friday is due by the following
10 Wednesday, and tax withheld for pay dates on Saturday, Sunday, Monday, or
11 Tuesday is due by the following Friday.

12 Sec. 62. 32 V.S.A. § 5852(a) is amended to read:

13 (a) Every individual, estate, and trust subject to taxation under section 5822
14 of this title; (other than a person receiving at least two-thirds of his or her
15 income from farming or fishing as defined under the laws of the United States)
16 shall make installment payments of the taxpayer's estimated tax liability for
17 each taxable year. The amount of each payment shall be 25 percent of the
18 required annual payment. For any taxable year, payments shall be made on or
19 before April 15, June 15, and September 15 of the taxable year and January 15
20 of the following taxable year. In applying this section to a taxable year

1 beginning on any date other than January 1, there shall be substituted, for the
2 months specified in this section, the months which correspond thereto.

3 Sec. 63. 32 V.S.A. § 5920(h) is added to read:

4 (h) Notwithstanding any provisions in this section, a publicly traded
5 partnership as defined in 26 U.S.C. § 7704(b), that is treated as a partnership
6 for the purposes of the Internal Revenue Code, is exempt from any income tax
7 liability under subsection (c) of this section, if information required by the
8 Commissioner is provided by the due date of the partnership’s return. This
9 information includes the name, address, taxpayer identification number, and
10 annual Vermont source of income greater than \$500.00 for each partner who
11 had an interest in the partnership during the tax year. This information shall be
12 provided to the Commissioner in an electronic format, according to rules or
13 procedures adopted by the Commissioner.

14 * * * Downtown Tax Credits * * *

15 Sec. 64. 32 V.S.A. § 5930aa(3) is amended to read:

16 (3) “Qualified code or technology improvement project” means a
17 project:

18 (A)(i) to install or improve platform lifts suitable for transporting
19 personal mobility devices, limited use limited application elevators, elevators,
20 sprinkler systems, and capital improvements in a qualified building, and the
21 installations or improvements are required to bring the building into

1 compliance with the statutory requirements and rules regarding fire prevention,
2 life safety, and electrical, plumbing, and accessibility codes as determined by
3 the Department of Public Safety; or

4 * * *

5 Sec. 65. 32 V.S.A. § 5930cc(c) is amended to read:

6 (c) Code or technology improvement tax credit. The qualified applicant of
7 a qualified code or technology improvement project shall be entitled, upon the
8 approval of the State Board, to claim against the taxpayer's State individual
9 income tax, State corporate income tax, or bank franchise or insurance
10 premiums tax liability a credit of 50 percent of qualified expenditures up to a
11 maximum tax credit of \$12,000.00 for installation or improvement of a
12 platform lift, a maximum credit of \$40,000.00 for the installation or
13 improvement of a limited use limited application elevator, a maximum tax
14 credit of \$50,000.00 for installation or improvement of an elevator, a
15 maximum tax credit of \$50,000.00 for installation or improvement of a
16 sprinkler system, a maximum tax credit of \$30,000.00 for the combined costs
17 of installation or improvement of data or network wiring or a heating,
18 ventilating, or cooling system, and a maximum tax credit of ~~\$25,000.00~~
19 \$50,000.00 for the combined costs of all other qualified code improvements.

1 provided shall be added to and collected as part of the retail sale price on the
2 cigarettes, little cigars, or roll-your-own tobacco.

3 Sec. 68. 32 V.S.A. § 7772 is amended to read:

4 § 7772. FORM AND SALE OF STAMPS

5 (a) The Commissioner shall secure stamps of such designs and
6 denominations as he or she shall prescribe to be affixed to packages of
7 cigarettes as evidence of the payment to the tax imposed by this chapter. The
8 Commissioner shall sell such stamps to licensed wholesale dealers ~~and retail~~
9 ~~dealers~~ at a discount of two and three-tenths percent of their face value for
10 payment at time of sale.

11 (b) At the purchaser's request, the Commissioner may sell stamps to be
12 affixed to packages of cigarettes as evidence of the payment to the tax imposed
13 by this chapter to licensed wholesale dealers ~~and retail dealers~~ for payment
14 within 10 days, at a discount of one and five-tenths percent of their face value
15 if timely paid. In determining whether to sell stamps for payment within
16 10 days, the Commissioner shall consider the credit history of the dealer; and
17 the filing and payment history, with respect to any tax administered by the
18 Commissioner, of the dealer or any individual, corporation, partnership, or
19 other legal entity with which the dealer is or was associated as principal,
20 partner, officer, director, employee, agent, or incorporator.

1 (c) The Commissioner shall keep accurate records of all stamps sold to
2 each wholesale dealer ~~and retail dealer~~, and shall pay over all receipts from the
3 sale of stamps to the ~~state treasurer~~ State Treasurer.

4 Sec. 69. 32 V.S.A. § 7773 is amended to read:

5 § 7773. USE AND REDEMPTION OF STAMPS

6 No licensed wholesale dealer ~~or retail dealer~~ shall sell or transfer any
7 stamps issued under the provisions of this chapter. The Commissioner shall
8 redeem at the amount paid therefor by the licensed wholesale or retail dealer
9 any unused stamps issued under the provisions of this chapter, which are
10 presented to him or her at his or her office in Montpelier.

11 Sec. 70. 32 V.S.A. § 7775 is amended to read:

12 § 7775. ~~RETAILERS~~ RETAIL DEALERS

13 Within 24 hours after coming into possession of any cigarettes not bearing
14 proper stamps evidencing payment of the tax imposed by this chapter and
15 before selling the same, each retail dealer shall affix or cause to be affixed
16 stamps of the proper denomination to each individual package of cigarettes as
17 required by section 7771 of this title and in such manner as the Commissioner
18 may specify in regulations issued pursuant to this chapter.

1 ~~distributor~~ licensed wholesale dealer and the failure of any retail dealer to
2 produce and exhibit to the Commissioner or his or her authorized
3 representative, upon demand, an invoice by a ~~distributor~~ licensed wholesale
4 dealer for any tobacco products in his or her possession, shall be presumptive
5 evidence that the tax thereon has not been paid and that such retail dealer is
6 liable for the collection of the tax thereon. The amount of taxes advanced and
7 paid by a ~~distributor~~ licensed wholesale dealer or retail dealer as hereinabove
8 provided shall be added and collected as part of the sales price of the tobacco
9 products.

10 Sec. 73. 32 V.S.A. § 7813 is amended to read:

11 § 7813. RETURNS AND PAYMENT OF TAX BY ~~DISTRIBUTOR~~

12 LICENSED WHOLESALE DEALER

13 Every ~~distributor~~ licensed wholesale dealer shall, on or before the 15th day
14 of each month, file with the Commissioner a return on forms to be prescribed
15 and furnished by the Commissioner, showing the quantity and wholesale price
16 of all tobacco products sold, shipped, or delivered by him or her to any person
17 in the State during the preceding calendar month. Such returns shall contain
18 such further information as the Commissioner of Taxes may require. Every
19 ~~distributor~~ licensed wholesale dealer shall pay to the Commissioner with the
20 filing of such return, the tax on tobacco products for such month imposed
21 under this subchapter. When the ~~distributor~~ or licensed wholesale dealer files

1 the return and pays the tax within the time specified in this section, he or she
2 may deduct therefrom two percent of the tax due.

3 Sec. 74. 32 V.S.A. § 7819 is amended to read:

4 § 7819. REFUNDS

5 Whenever any tobacco products upon which the tax has been paid have
6 been sold and shipped into another state for sale or use there, or have become
7 unfit for use and consumption or unsalable or have been destroyed, the
8 licensed wholesale dealer shall be entitled to a refund of the actual amount of
9 tax paid with respect thereto. If the Commissioner is satisfied that any licensed
10 wholesale dealer is entitled to a refund, he or she shall so certify to the
11 Commissioner of Finance and Management who shall issue his or her warrant
12 in favor of the licensed wholesale dealer entitled to receive such refund.

13 Sec. 75. 32 V.S.A. § 7821 is amended to read:

14 § 7821. CRIMINAL PENALTIES

15 Any ~~distributor or dealer~~ person who shall fail, neglect, or refuse to comply
16 with or shall violate the provisions of this chapter relating to the tax on tobacco
17 products or the rules and regulations ~~promulgated~~ adopted by the
18 Commissioner under this chapter relating to such tax shall be guilty of a
19 misdemeanor and upon conviction for a first offense shall be sentenced to pay
20 a fine of not more than \$250.00 or to be imprisoned for not more than 60 days,
21 or both such fine and imprisonment in the discretion of the Court; and for a

1 second or subsequent offense shall be sentenced to pay a fine of not less than
2 \$250.00 nor more than \$500.00, or be imprisoned for not more than six
3 months, or both such fine and imprisonment in the discretion of the Court.

4 This section shall not apply to violations of sections 7731–7734 and 7776 of
5 this title.

6 Sec. 76. 33 V.S.A. § 1916 is amended to read:

7 §1916. DEFINITIONS

8 As used in this subchapter:

9 * * *

10 (4) “~~Distributor~~ Wholesale dealer” shall have the same meaning as in
11 32 V.S.A. § 7702(4)(16).

12 * * *

13 (10) “~~Stamping agent~~” shall mean a person or entity that is required to
14 secure a license pursuant to 32 V.S.A. § 7731 or that is required to pay a tax on
15 cigarettes imposed pursuant to 32 V.S.A. chapter 205. [Repealed.]

16 * * *

17 Sec. 77. 33 V.S.A. § 1917(a) is amended to read:

18 (a) Every tobacco product manufacturer whose cigarettes are sold in this
19 State, whether directly or through a ~~distributor~~, licensed wholesale dealer,
20 retailer, or similar intermediary or intermediaries, shall execute and deliver on
21 a form prescribed by the Attorney General a certification to the Attorney

1 General no later than April 30 each year certifying under penalty of perjury
2 that, as of the date of such certification, such tobacco product manufacturer
3 either is a participating manufacturer or is in full compliance with subchapter
4 1A of this chapter, including all quarterly installment payments required by
5 section 1922 of this title.

6 Sec. 78. 33 V.S.A. § 1918(c) and (d) are amended to read:

7 (c) Unless otherwise provided by agreement between a ~~stamping agent~~
8 licensed wholesale dealer and a tobacco product manufacturer, a ~~stamping~~
9 ~~agent~~ licensed wholesale dealer shall be entitled to a refund from a tobacco
10 product manufacturer for any money paid by the ~~stamping agent~~ licensed
11 wholesale dealer to the tobacco product manufacturer for any cigarettes of that
12 tobacco product manufacturer still in the possession of the ~~stamping agent~~
13 licensed wholesale dealer on the date of the Attorney General's removal from
14 the directory of that tobacco product manufacturer or the individual styles or
15 brands of cigarettes of that tobacco product manufacturer. Also, unless
16 otherwise provided by agreement between a retail dealer and a ~~distributor~~
17 licensed wholesale dealer or a tobacco product manufacturer, a retail dealer
18 shall be entitled to a refund from either a ~~distributor~~ licensed wholesale dealer
19 or a tobacco product manufacturer for any money paid by the retail dealer to
20 the ~~distributor~~ licensed wholesale dealer or tobacco product manufacturer for
21 any cigarettes of that ~~distributor~~ licensed wholesale dealer or tobacco product

1 manufacturer still in the possession of the retail dealer on the date of the
2 Attorney General's removal from the directory of that tobacco product
3 manufacturer or the individual styles or brands of cigarettes of that tobacco
4 product manufacturer. The Attorney General shall not restore to the directory
5 a tobacco product manufacturer or any individual styles or brands or cigarettes
6 or, if applicable, brand families of that tobacco product manufacturer until the
7 tobacco product manufacturer has paid all ~~stamping agents~~ licensed wholesale
8 dealers any refund due pursuant to this section.

9 (d) The Commissioner shall refund to a ~~retailer dealer or stamping agent~~
10 licensed wholesale dealer any tax paid under 32 V.S.A. chapter 205 on
11 products no longer saleable in the State under this subchapter.

12 Sec. 79. 33 V.S.A. § 1921 is amended to read:

13 § 1921. REPORTING AND SHARING OF INFORMATION

14 (a) At the date specified in 32 V.S.A. § 7785 or 7813, for monthly reports
15 from licensed wholesale dealers ~~or distributors~~, or at such date and frequency
16 as the Commissioner may require for other ~~stamping agents~~ licensed wholesale
17 dealers, which will be at least quarterly, each ~~stamping agent~~ licensed
18 wholesale dealer shall submit such information as the Commissioner requires
19 to facilitate compliance with subchapter 1A of this chapter and this subchapter,
20 including a list by brand family of the total number of cigarettes, or, in the case
21 of roll-your-own tobacco, the equivalent stick count, as determined pursuant to

1 the formula set forth in subchapter 1A of this chapter, for which the ~~stamping~~
2 ~~agent~~ licensed wholesale dealer affixed stamps during the reporting period or
3 otherwise paid the tax due for such cigarettes. ~~Stamping agents~~ Licensed
4 wholesale dealers shall maintain, and make available to the Commissioner, all
5 documentation and other information relied upon in reporting to the
6 Commissioner for a period of six years.

7 * * *

8 (c) The Attorney General may require a ~~stamping agent~~ licensed wholesale
9 dealer or tobacco product manufacturer to submit any additional information,
10 including samples of the packaging or labeling of each brand family, as is
11 necessary to enable the Attorney General to determine whether a tobacco
12 product manufacturer is in compliance with this subchapter and subchapter 1A
13 of this chapter.

14 * * *

15 * * * Corporation Taxes * * *

16 Sec. 80. 32 V.S.A. § 8146 is amended to read:

17 § 8146. ADDITIONAL TAX; REFUNDS

18 When the Commissioner finds that owing to the incorrectness of a return or
19 any other cause, a tax paid pursuant to this chapter is too small, he or she shall
20 assess an additional tax sufficient to cover the deficit and shall forthwith notify
21 the parties so assessed. ~~If the additional assessment is not paid within 30 days~~

1 after such notice, the person or corporation against whom it is assessed shall be
2 liable to the same penalties as for neglect to pay annual or semiannual taxes.

3 The administrative provisions of chapter 103 and 151 shall apply to
4 assessments and refund claims under this chapter, including those provisions
5 governing interest and penalty, appeals, and collection of assessments.

6 * * * Employer Assessment * * *

7 Sec. 81. 21 V.S.A. § 2003 is amended to read:

8 § 2003. HEALTH CARE FUND CONTRIBUTION ASSESSMENT

9 (a) The Commissioner of Labor shall assess and an employer shall pay a
10 quarterly Health Care Fund contribution for each full-time equivalent
11 uncovered employee employed during that quarter ~~in excess of:~~

12 ~~(1) eight full-time equivalent employees in fiscal years 2007 and 2008;~~

13 ~~(2) six full-time equivalent employees in fiscal year 2009; and~~

14 ~~(3) four full-time equivalent employees in fiscal years 2010 and~~

15 thereafter.

16 (b) ~~For any quarter in fiscal years 2007 and 2008, the amount of the Health~~
17 ~~Care Fund contribution shall be \$ 91.25 for each full-time equivalent employee~~
18 ~~in excess of eight. For each fiscal year after fiscal year 2008, the number of~~
19 ~~excluded full-time equivalent employees shall be adjusted in accordance with~~
20 ~~subsection (a) of this section, and the amount of the Health Care Fund~~
21 ~~contribution shall be adjusted by a percentage equal to any percentage change~~

1 ~~in premiums for the second lowest cost silver level plan in the Vermont Health~~
2 ~~Benefit Exchange.~~

3 (1) For the fourth quarter of calendar year 2015, the amount of the
4 Health Care Fund contribution shall be calculated as follows:

5 (A) for employers with at least one but no more than 49 full-time
6 equivalent employees, the amount of the Health Care Fund contribution shall
7 be \$140.84 for each uncovered full-time equivalent employee in excess of
8 four;

9 (B) for employers with at least 50 but no more than 249 full-time
10 equivalent employees, the amount of the Health Care Fund Contribution shall
11 be \$228.13 for each uncovered full-time equivalent employee in excess of
12 four; and

13 (C) for employers with 250 or more full-time equivalent employees,
14 the amount of the Health Care Fund Contribution shall be
15 \$319.38 for each uncovered full-time equivalent employee in excess of four.

16 (2) For each calendar year after calendar year 2015, the Health Care
17 Fund contribution amounts described in subdivision (1) of this subsection shall
18 be adjusted by a percentage equal to any percentage change in premiums for
19 the second lowest cost silver-level plan in the Vermont Health Benefit
20 Exchange.

1 (19) “Vending machine” means a machine operated by coin, currency,
2 credit card, slug, token, coupon, or similar device which dispenses food or
3 beverages.

4 Sec. 83. 32 V.S.A. § 9271 is amended to read:

5 § 9271. LICENSES REQUIRED

6 Each operator prior to commencing business shall register with the
7 Commissioner each place of business within the ~~state~~ State where he or she
8 operates a hotel or sells taxable meals or alcoholic beverages; provided
9 however, that an operator who sells taxable meals through a vending machine
10 shall not be required to hold a license for each individual machine. Upon
11 receipt of an application in such form and containing such information as the
12 Commissioner may require for the proper administration of this chapter, the
13 Commissioner shall issue without charge a license for each such place in such
14 form as he or she may determine, attesting that such registration has been
15 made. No person shall engage in serving taxable meals or alcoholic beverages
16 or renting hotel rooms without the license provided in this section. The license
17 shall be nonassignable and nontransferable and shall be surrendered to the
18 Commissioner, if the business is sold or transferred or if the registrant ceases
19 to do business at the place named.

1 Sec. 84. 32 V.S.A. § 9245 is amended to read:

2 § 9245. OVERPAYMENT; REFUNDS

3 Upon application by an operator, if the Commissioner determines that any
4 tax, interest, or penalty has been paid more than once, or has been erroneously
5 or illegally collected or computed, the same shall be credited by the
6 Commissioner on any taxes then due from the operator under this chapter, and
7 the balance shall be refunded to the operator or his or her successors,
8 administrators, executors, or assigns, together with interest at the rate per
9 annum established from time to time by the Commissioner pursuant to section
10 3108 of this title. That interest shall be computed from the latest of 45 days
11 after the date the return was filed, or from 45 days after the date the return was
12 due, including any extensions of time thereto, with respect to which the excess
13 payment was made, whichever is the later date or, if the taxpayer filed an
14 amended return or otherwise requested a refund, 45 days after the date such
15 amended return or request was filed. Provided, however, no such credit or
16 refund shall be allowed after three years from the date the return was due.

1 milk products, soy, rice, or similar milk substitutes, or greater than 50 percent of
2 vegetable or fruit juice by volume.

3 (55) “Candy” means a preparation of sugar, honey, or other natural or
4 artificial sweeteners in combination with chocolate, fruits, nuts or other
5 ingredients or flavorings in the form of bars, drops, or pieces. “Candy” shall
6 not include any preparation containing flour and shall require no refrigeration.

7 Sec. 86. 32 V.S.A. § 9741 is amended to read:

8 § 9741. SALES NOT COVERED

9 Retail sales and use of the following shall be exempt from the tax on retail
10 sales imposed under section 9771 of this title and the use tax imposed under
11 section 9773 of this title.

12 * * *

13 (13) Sales of ~~food, food stamps, purchases made with food stamps, food~~
14 ~~products and beverages,~~ food and food ingredients sold for human
15 consumption off the premises where sold, and sales of eligible foods that are
16 purchased with benefits under the Supplemental Nutrition Assistance Program
17 or any successor program, consistent with federal law.

18 * * * Sales and Use Tax - Fiscal Year 2017 * * *

19 Sec. 87. 32 V.S.A. § 9771 is amended to read:

20 § 9771. IMPOSITION OF SALES TAX

21 (a) Except as otherwise provided in this chapter, there is imposed a tax on
22 retail sales in this State. The tax shall be paid at the rate of ~~six~~ 4.75 percent of

1 the sales price charged for but in no case shall any one transaction be taxed
2 under more than one of the following:

3 * * *

4 (9) services sold to a consumer.

5 (b) For the purposes of subdivision (a)(9) of this section, the sale of a
6 service is considered to be in the State if the service was performed wholly in
7 the State, or the greater portion of the service was performed in the State based
8 on the proportion of the cost of performance of the service to the consumer.
9 Notwithstanding the foregoing, in determining whether a service took place
10 within the State, it is presumed that a service directly related to real property
11 takes place where the real property is located, and that a service represented by
12 tangible personal property takes place where the tangible personal property is
13 received by the purchaser.

14 Sec. 88. 32 V.S.A. § 9773 is amended to read:

15 § 9773. IMPOSITION OF COMPENSATING USE TAX

16 Unless property or telecommunications service has already been or will be
17 subject to the sales tax under this chapter, there is imposed on every person a
18 use tax at the rate of ~~six~~ 4.75 percent for the use within this State, except as
19 otherwise exempted under this chapter:

20 (1) of any tangible personal property purchased at retail;

1 (2) of any tangible personal property manufactured, processed, or
2 assembled by the user, if items of the same kind of tangible personal property
3 are offered for sale by him or her in the regular course of business, but the
4 mere storage, keeping, retention, or withdrawal from storage of tangible
5 personal property or the use for demonstrational or instructional purposes of
6 tangible personal property by the person who manufactured, processed or
7 assembled such property shall not be deemed a taxable use by him or her; and
8 for purposes of this section only, the sale of electrical power generated by the
9 taxpayer shall not be considered a sale by him or her in the regular course of
10 business if at least 60 percent of the electrical power generated annually by the
11 taxpayer is used by the taxpayer in his or her trade or business;

12 (3) of any tangible personal property, however acquired, where not
13 acquired for purposes of resale, upon which any taxable services described in
14 subdivision 9771(3) of this title have been performed;

15 (4) of specified digital products transferred electronically to an end
16 user; ~~and~~

17 (5) of telecommunications service except coin-operated telephone
18 service, private telephone service, paging service, private communications
19 service, or value-added non-voice data service; and

20 (6) of services sold to a customer at retail.

1 Sec. 89. 32 V.S.A. § 9701 is amended to read:

2 § 9701. DEFINITIONS

3 Unless the context in which they occur requires otherwise, the following
4 terms when used in this chapter mean:

5 * * *

6 (12)(A) “Casual sale” means an isolated or occasional sale of an item of
7 tangible personal property or a service by a person who is not regularly
8 engaged in the business of making sales of that general type of property or
9 service at retail where the property was obtained by the person making the
10 sale, through purchase or otherwise, for his or her own use.

11 * * *

12 (13) “Use” means the exercise of any right or power over tangible
13 personal property by the purchaser thereof and includes the receiving, storage
14 or any keeping or retention for any length of time, withdrawal from storage,
15 any installation, any affixation to real or personal property, or any consumption
16 of that property. “Use” also means deriving a benefit, either directly or
17 indirectly, of any service paid for by the consumer.

18 * * *

19 (15) “Property and services the use of which is subject to tax” means ~~all~~
20 any property or service sold to a person within the State, ~~whether or not the~~
21 ~~sale is made within the State,~~ and any property or service the use of which

1 ~~property~~ is subject to tax under section 9773 of this title or will become subject
2 to tax when ~~such~~ the property or benefit of the service is received by or comes
3 into the possession or control of such person within the State.

4 * * *

5 (31) “Food and food ingredients” means substances, whether in liquid,
6 concentrated, solid, frozen, dried, or dehydrated form, that are sold for
7 ingestion or chewing by humans and are consumed for their taste or nutritional
8 value. “Food and food ingredients” does not include alcoholic beverages,
9 tobacco, soft drinks, candy, dietary supplements, or bottled water.

10 * * *

11 (56) “Consumer” means an individual who purchases or otherwise
12 obtains tangible property or services for consumption by himself or herself, or
13 for his or her direct or indirect benefit. “Consumer” does not include any
14 legally recognized business or organizational entity, such as a sole
15 proprietorship, partnership, corporation, **limited liability corporation or similar**
16 **pass-through entity**, nonprofit, association, estate, trustee, or receiver.

17 (57) “Service” means all activities engaged in for other persons for a
18 fee, retainer, commission, or other monetary charge, which activities involve
19 predominantly the performance of a service as distinguished from selling
20 property. In determining what is a service, the intended use, principal
21 objective, or ultimate objective of the contracting parties shall not be

1 controlling. For the purposes of this chapter, services rendered by an
2 employee for his or her employer are not taxable.

3 (58) “Health care services” means professional services that are
4 delivered by licensed health care professionals such as physicians, registered
5 nurses, and therapists, or by personal care aides under the supervision of health
6 care professionals, for the diagnosis, prevention, treatment, cure, or relief of a
7 health condition, illness, injury, or disease.

8 (59) “Educational services” means services provided by an “educational
9 institution” as the term is defined at 16 V.S.A. § 571i(1), or an employee,
10 contractor, or agent of an educational institution.

11 (60) “Social services” mean services directed at reducing poverty,
12 improving opportunities for adults or children with low income, promoting
13 self-sufficiency, rehabilitation, or other services directed toward vulnerable
14 citizens, including services related to the provision of child care, homes for the
15 elderly, residential treatment for mental health and substance abuse, individual
16 and family services, vocational rehabilitation services, or community services
17 related to food, housing, and emergency shelter needs.

18 Sec. 90. 32 V.S.A. § 9703(c) is amended to read:

19 (c) Such person shall have the same rights in collecting the tax from his or
20 her purchaser or regarding nonpayment of the tax by the purchaser as if the tax
21 were a part of the purchase price of the property, service, telecommunications

1 service or amusement charge, as the case may be, and payable at the same
2 time; provided, however, if the person required to collect the tax has failed to
3 remit any portion of the tax to the Commissioner, that the Commissioner shall
4 be notified of any action or proceeding brought by such person to collect the
5 tax and shall have the right to intervene in such action or proceeding.

6 Sec. 91. 32 V.S.A. § 9704 is amended to read:

7 § 9704. PRINCIPAL AND AGENT; JOINT AND SEVERAL LIABILITY

8 When in the opinion of the Commissioner it is necessary for the efficient
9 administration of this chapter to treat any salesman, representative, peddler, or
10 canvasser as the agent of the vendor, distributor, supervisor, or employer under
11 whom he or she operates or from whom he or she obtains tangible personal
12 property or services sold by him or her or for whom he or she solicits business,
13 the Commissioner may, in his or her discretion, treat such agent as the vendor
14 jointly and severally responsible with the principal, distributor, supervisor, or
15 employer for the collection and payment of the tax.

16 Sec. 92. 32 V.S.A. § 9707(b) is amended to read:

17 (b) No later than one business day prior to an event at which taxable sales
18 will be made by vendors who have no permanent place of business in the ~~state~~
19 State, the promoter of the event shall provide to the Commissioner a list of
20 vendors who are authorized by the promoter to sell taxable property or services
21 at the event and the vendors' current sales tax license numbers. No later than

1 one week after the event, the promoter shall notify the Department in writing
2 of any changes to the list of participating vendors and their sales tax license
3 numbers. In this subsection, “event” means a specific time and location at
4 which 25 or more vendors are authorized by the promoter to sell taxable items.

5 Sec. 93. 32 V.S.A. § 9741 is amended to read:

6 § 9741. SALES NOT COVERED

7 Retail sales and use of the following shall be exempt from the tax on retail
8 sales imposed under section 9771 of this title and the use tax imposed under
9 section 9773 of this title.

10 * * *

11 (2) Drugs intended for human use, durable medical equipment, mobility
12 enhancing equipment, and prosthetic devices and supplies, including blood,
13 blood plasma, insulin, and medical oxygen, used in diagnosis or treatment
14 intended to alleviate human suffering or to correct, in whole or in part, human
15 physical disabilities; provided however, that toothbrushes, floss, and similar
16 items of nominal value given by dentists and hygienists to patients during
17 treatment are supplies used in treatment to alleviate human suffering or to
18 correct, in whole or part, human physical disabilities and are exempt under this
19 subdivision. For a sale to be exempt under this section, the drug, piece
20 of equipment, device, or supply item must be medically prescribed.

21 * * *

1 ~~conjunction with the delivery of advertising services. This exemption does not~~
2 ~~extend to charges by any business other than an advertising agency or to~~
3 ~~charges by any person for printing, imprinting, copying or reproducing~~
4 ~~advertising materials. [Repealed.]~~

5 (37) ~~Charges for documents, the sole purpose of which is to record or~~
6 ~~memorialize professional services rendered, such as charges for briefs,~~
7 ~~memoranda, agreements, and wills prepared by lawyers; charges for tax returns~~
8 ~~and reports produced by accountants; charges for drawings produced by~~
9 ~~architects; or charges for insurance policies. [Repealed.]~~

10 * * *

11 (45) ~~Clothing; but clothing shall not include clothing accessories or~~
12 ~~equipment, protective equipment, or sport or recreational equipment.~~
13 [Repealed.]

14 * * *

15 (51) Health care, social services, and educational services.

16 Sec. 94. 32 V.S.A. § 9774 is amended to read:

17 § 9774. RULES FOR COMPUTING COMPENSATING USE TAX

18 * * *

19 (e) If the sale of a service occurred outside the State because the greater
20 proportion of the service was performed outside the State based on the costs of
21 performance, and some portion of the service was used inside the State, a tax is

1 imposed under section 9773 of this title on the portion of the service used in
2 the State.

3 Sec. 95. RULEMAKING

4 By July 1, 2016, the Commissioner of Taxes shall adopt rules to implement
5 the extension of the sales and use taxes to services purchased by a consumer
6 under this act.

7 * * * Tax Expenditures * * *

8 Sec. 96. EVALUATION OF TAX EXPENDITURES

9 (a) The Joint Fiscal Office shall, in consultation with an organization or
10 organizations with experience in the evaluation of tax expenditures, develop a
11 strategy to evaluate the effectiveness of each Vermont tax expenditure in the
12 report required by 32 V.S.A. § 312. The Joint Fiscal Office shall consider the
13 experiences of other states and shall propose a strategy that identifies but is not
14 limited to:

15 (1) an appropriate schedule and approach for evaluating tax
16 expenditures;

17 (2) specific metrics for different tax expenditures based on the statutory
18 purposes;

19 (3) sources of data and economic models, if any, that are matched to the
20 identified metrics; and

1 33–34 (Probate fees and superior and supreme court fees), 48 (Medicaid
2 Services), 50 (town audit), 51 (agricultural land certification), 82 (vending), 83
3 (licensing), 85 (sales tax definitions), and 86 (sales tax exemptions) shall take
4 effect on July 1, 2015.

5 (2) Sec. 24 (Department of Fish and Wildlife) shall take effect on
6 January 1, 2016.

7 (3) Notwithstanding 1 V.S.A. § 214, Sec. 28 (VCGI Special Fund) shall
8 take effect on passage and apply retroactively as of February 8, 2015.

9 (4) Secs. 43–45 (administrative attachment and garnishment) shall take
10 effect on July 1, 2015.

11 (5) Sec. 46 (collections unit) shall take effect on July 1, 2016.

12 (6) Sec. 54 (qualified housing exemption), notwithstanding 1 V.S.A.
13 § 214, shall take effect retroactively on January 1, 2014; provided however,
14 that the 20-year period created by this section shall begin on January 1, 2004.

15 (7) Sec. 56 (special assessments) shall take effect July 1, 2015 and apply
16 to special assessments enacted after that date.

17 (8) Secs. 57 (taxable income), 58 (minimum tax) and 59 (annual income
18 tax update), notwithstanding 1 V.S.A. § 214, shall take effect retroactively to
19 January 1, 2015 and apply to taxable years beginning on and after January 1,
20 2014.

1 (9) Sec. 62 (obligation of estates and trusts to make estimated payments)
2 shall take effect on passage and apply to taxable years beginning on and after
3 January 1, 2016.

4 (10) Sec. 81 (employer assessment) shall take effect on October 1, 2015
5 and shall apply to the amounts that are due to be collected on or before January
6 31, 2016.

7 (11) Secs. 87 (sales tax rate), 88 (use tax rate), 89 (sales tax definitions)
8 90–92 (conforming changes), 93 (sales tax exemptions), and 94 (use tax
9 sourcing) shall take effect on July 1, 2016.

10

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12 (Committee vote: _____)

13

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Senator _____

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FOR THE COMMITTEE