

**SIDE BY SIDE SUMMARY**  
**H.184 Executive Fees As Passed the House**  
**H.272 Current Use and Technical Tax Changes As Passed the House**  
**H.489 Revenue As Passed the House**  
**With**  
**H.489 Revenue As Passed the Senate**  
**Prepared by Legislative Council, 5/5/15**

Key to House bills:

Section + F = H.184 As Passed the House

Section + T = H.272 As Passed the House

Section + R = H.489 As Passed the House

House Section		Senate Section	
	<b>Office of Professional Regulation</b>		<b>Office of Professional Regulation</b>
Section	Description	Section	Description
1F	Osteopathy Biennial license renewal • \$500.00 → \$350.00	1	Same as House bill.
2F	Real estate brokers and salespersons Education Course Review – New Fee • \$100.00	2	Same as House bill.
3F	Veterinarians Reduce biennial license renewal fee • \$250.00 → \$200.00	3	Same as House bill.
4F	Land Surveyors Reduce biennial license renewal fee • \$400.00 → \$300.00	4	Same as House bill.
5F	Real Estate Appraisers Reduce biennial license renewal fee • \$315.00 → \$200.00 Reduce appraisal management company registration renewal • \$500.00 → \$400.00	5	Same as House bill.
	<b>Agency of Education</b>		<b>Agency of Education</b>
6F	Teachers	6	Same as House bill.

	<p>Fee for teacher application processing</p> <ul style="list-style-type: none"> <li>• \$40.00 → \$50.00</li> </ul> <p>Level I teacher license (3 year license)</p> <ul style="list-style-type: none"> <li>• \$40.00/year → \$50.00/year</li> </ul> <p>Level II teacher license (5 year license)</p> <ul style="list-style-type: none"> <li>• \$40.00/year → \$50.00/year</li> </ul> <p>Issuance of provisional, emergency, or apprenticeship license</p> <ul style="list-style-type: none"> <li>• \$50.00/year</li> </ul>		
7F	<p>Speech and Language Pathologists Application processing fee</p> <ul style="list-style-type: none"> <li>• \$35.00 → \$50.00</li> </ul> <p>Initial license fee for term of license</p> <ul style="list-style-type: none"> <li>• \$35.00 → \$50.00</li> </ul> <p>Issuance of licenses per term of renewal</p> <ul style="list-style-type: none"> <li>• \$35.00 → \$50.00</li> </ul>	7	Same as House bill.
	Not in House bill	7a	Clarifying language to ensure that if OPR takes over administration of SPL, Sec. 7 will not go into effect.
	<b>Department of Health</b>		<b>Department of Health</b>
8F	<p>Registration fee for x-ray equipment (per piece of equipment)</p> <ul style="list-style-type: none"> <li>• \$45.00 → \$85.00</li> </ul>	8	Same as House bill.
9F	<p>Fees for restaurants, lodging, food processors, and seafood vending facilities</p> <p>Restaurants:</p> <ul style="list-style-type: none"> <li>• I - \$85.00 → \$110.00</li> <li>• II - \$145.00 → \$200.00</li> <li>• III - \$245.00 → \$300.00</li> <li>• IV - \$305.00 → \$500.00</li> <li>• V - \$390.00 → \$600.00</li> <li>• Home Caterer - \$95.00 → \$150.00</li> <li>• Commercial Caterer - \$200.00 → \$225.00</li> <li>• Limited Operations - \$95.00 → \$125.00</li> <li>• Fair Stand - \$70.00 → \$125.00, more than 4 days per year \$160.00 → \$250.00</li> </ul> <p>Lodging</p> <ul style="list-style-type: none"> <li>• I - \$80.00 → \$135.00</li> <li>• II - \$135.00 → \$230.00</li> <li>• III - \$200.00 → \$340.00</li> <li>• IV - \$340.00 → \$530.00</li> </ul> <p>Food Processor</p> <ul style="list-style-type: none"> <li>• Gross receipts \$10,001.00 to 50k -</li> </ul>	9	<ul style="list-style-type: none"> <li>• Fee increases for food and lodging establishments. <ul style="list-style-type: none"> <li>○ \$59.00 increase from current amount for all food</li> <li>○ \$121.00 increase from current amount for all lodging</li> </ul> </li> <li>• Seafood vending increase was reduced by \$50.00.</li> </ul>

	<p>\$115.00 → \$175.00</p> <ul style="list-style-type: none"> <li>• Over \$50k - \$155.00 → \$275.00</li> </ul> <p>Seafood Vending - \$125.00 → \$225.00</p> <p>Shellfish reshippers/repackers - \$285.00 → \$375.00</p>		
10F	<p>Bakery Fees</p> <ul style="list-style-type: none"> <li>• Home Bakery - \$55.00 → \$100.00</li> <li>• Small Commercial - \$125.00 → \$200.00</li> <li>• Large Commercial - \$250.00 → \$350.00</li> <li>• Camps - \$90.00 → \$150.00</li> </ul>	10	<ul style="list-style-type: none"> <li>• Fee for small and large commercial bakeries was decreased by \$25.00.</li> </ul>
11F	<p>Requires Commissioner of Health to submit a report with recommendations for combination licenses for food and lodging by January 15, 2016</p>	11	<ul style="list-style-type: none"> <li>• A combination license fee shall be included in FY 2017 Fee Bill.</li> </ul>
	<b>Board of Medical Practice</b>		<b>Board of Medical Practice</b>
12F	<p>Podiatrists License</p> <ul style="list-style-type: none"> <li>• \$625.00 → \$650.00</li> </ul> <p>Biennial renewal</p> <ul style="list-style-type: none"> <li>• \$500.00 → \$525.00</li> </ul>	12	Same as House bill.
13F	<p>Doctors/Medical Licensure</p> <ul style="list-style-type: none"> <li>• \$625.00 → \$650.00</li> </ul> <p>Biennial renewal</p> <ul style="list-style-type: none"> <li>• \$500.00 → \$525.00</li> </ul> <p>Temp license annual renewal</p> <ul style="list-style-type: none"> <li>• \$70.00 → \$75.00</li> </ul>	13	Same as House bill.
14F	<p>Anesthesiologists Assistants Application certification</p> <ul style="list-style-type: none"> <li>• \$115.00 → \$120.00</li> </ul> <p>Additional application</p> <ul style="list-style-type: none"> <li>• \$50.00 → \$55.00</li> </ul> <p>Biennial renewal</p> <ul style="list-style-type: none"> <li>• \$115.00 → \$120.00</li> </ul> <p>Each additional renewal</p> <ul style="list-style-type: none"> <li>• \$50.00 → \$55.00</li> </ul> <p>Certification</p> <ul style="list-style-type: none"> <li>• \$15.00 → \$20.00</li> </ul>	14	Same as House bill.
15F	<p>Physician Assistants Original application for licensure</p> <ul style="list-style-type: none"> <li>• \$170.00 → \$225.00</li> </ul>	15	Same as House bill.

	<p>Biennial renewal</p> <ul style="list-style-type: none"> <li>• \$170.00 → \$215.00</li> </ul>		
16F	<p>Radiologist Assistants</p> <p>Original certification</p> <ul style="list-style-type: none"> <li>• \$115.00 → \$120.00</li> </ul> <p>Additional application</p> <ul style="list-style-type: none"> <li>• \$50.00 → \$55.00</li> </ul> <p>Biennial renewal</p> <ul style="list-style-type: none"> <li>• \$115.00 → \$120.00</li> </ul> <p>Certification transfer</p> <ul style="list-style-type: none"> <li>• \$15.00 → \$20.00</li> </ul>	16	Same as House bill.
	<b>Agency of Natural Resources/Natural Resources Board</b>		<b>Agency of Natural Resource/Natural Resources Board</b>
17F	<p>New fees for compensating the state’s review of 248 applications/certificate of public good</p> <ul style="list-style-type: none"> <li>• \$2.50 for each \$1,000.00 of construction costs – fee cannot exceed \$150,000</li> </ul> <p>Fee will be deposited into Natural Resources Management Fund.</p> <p>Does not require a fee for applications for net metering system with capacity = or less than 150 kw or State/political subdivision owned.</p>	17	<p>Tiered fee structure based on plant capacity:</p> <ul style="list-style-type: none"> <li>• 139kW and under – No Fee</li> <li>• 140kW – 450 kW, \$3.00/kW</li> <li>• 451 kW–2.2 MW, \$4.00/kW</li> <li>• 2.201 MW – 5 MW, \$5.00/kW</li> </ul> <p>Exercise of Duties subsection.</p>
	Not in House bill.	17a	Bill-back language for 248 applications.
18F	<p>Increase in fee for projects involving construction</p> <ul style="list-style-type: none"> <li>• \$5.40 → \$6.65 for each \$1,000.00 of the first \$15,000,000.00 AND \$2.50 → \$3.12 for each \$1,000.00 of constructions costs above \$15,000,000.00</li> <li>• An additional \$0.75 for each \$1,000.00 of the first \$15,000,000.00 of constructions costs paid to ANR for their review of Act 250 applications</li> </ul> <p>Increase in fee for creation of lots</p> <ul style="list-style-type: none"> <li>• \$100.00 → \$125.00</li> </ul> <p>Increase in fee limit of permit application fee</p> <ul style="list-style-type: none"> <li>• \$150,000.00 → \$165,000.00</li> </ul>	18	Same as House bill.

	<p>Increase in minimum fee original application fee</p> <ul style="list-style-type: none"> <li>• \$150.00 → \$187.50</li> </ul>		
	<p>Increase in minimum fee for amendment applications</p> <ul style="list-style-type: none"> <li>• \$50.00 → \$62.50</li> </ul>		
19F	<p>Payments related to agency costs made under 3V.S.A. § 2809(a) shall be paid into the Environmental Permit Fund</p> <p>Funds collected pursuant to 10 V.S.A. § 2805 shall be paid into the Natural Resources Management Fund</p>	19	
	Not in House bill	20	Report on whether a fee should be charged for moorings located within State waters.
	<b>Agency of Natural Resources/DEC</b>		<b>Agency of Natural Resources/DEC</b>
20F	<p>Please see spreadsheet for individual fees and changes.</p> <p>This section makes various changes to the language and fee structures within the Agency of Natural Resources to reflect new policies and operations within the agency.</p>	21	<p>Maximum fee for encroachment applications</p> <ul style="list-style-type: none"> <li>• \$20,000.00</li> </ul> <p>Dam fees</p> <ul style="list-style-type: none"> <li>• Low risk - \$200.00/year</li> <li>• Significant risk - \$350.00/year</li> <li>• High Risk - \$1,000.00/year</li> <li>• Not classified - \$0.00</li> </ul>
21F	<p>Increase in fees for toxic chemicals identified in the toxics use and hazardous waste reduction plan – see: 6629(c)(4)</p> <ul style="list-style-type: none"> <li>• \$350.00 → \$400.00</li> </ul> <p>Increase in fees for hazardous waste streams identified in the toxics use and hazardous waste reduction plans – see: 6629(c)(3)</p> <ul style="list-style-type: none"> <li>• \$350.00 → \$400.00</li> </ul> <p>Increases in maximum fee amounts for waste generators</p>	22	Same as House bill.
	Not in House bill.	22a	Authorizes ANR to delegate to a municipality the authority to issue potable water supply and wastewater permits for sewer connections.
21aF	Creating an exemption to the commercial	23	Same as House bill.

	hauler definition.  Does not transport more than 4 cubic, and waste transportation is incidental to other non-waste transportation.		
22	[Deleted.]		Not in Senate Bill.
	<b>Department of Fish and Wildlife</b>		<b>Department of Fish and Wildlife</b>
23F	Increase for hunting and fishing (residential and nonresidential) license fees.	24	Same as House bill.
	<b>Labor</b>		<b>Labor</b>
24F	Sets the workers' compensation rate of contribution for workers' compensation insurance at 1.45 percent.  Sets contribution rate for self-insured workers' compensation losses and workers' compensation losses of corporation at one percent. Same rate as the previous year.	25	Same as House bill.
	<b>Agency of Agriculture</b>		<b>Agency of Agriculture</b>
25F-26F	Technical language change for apiaries.	26-27	Same as House bill.
	<b>Agency of Commerce and Community Development</b>		<b>Agency of Commerce and Community Development</b>
27F	Establishes a special fund for VCGI.	28	Same as House bill.
	<b>Consumer Protection</b>		<b>Consumer Protection</b>
28F	Clarifying language to require paid fundraisers to pay fee on annual basis.	29	Same as House bill.
	<b>Motor Vehicles</b>		<b>Motor Vehicles</b>
29F	Increase registration fee for all-terrain vehicles <ul style="list-style-type: none"> <li>• \$25.00 → \$35.00</li> </ul>	30	Same as House bill.
	<b>DCF</b>		<b>DCF</b>

	Not in House bill.	31	Increase in license fee surcharge for VSNIP. • \$3.00 → \$4.00
	Not in House bill.	32	Deleted.
	<b>Judiciary</b>		<b>Judiciary</b>
	Not in House bill.	33	Increases probate fees. • Creates new tiered fee structure for trusts.
	Not in House bill.	34	Increase fees in Superior and Supreme Courts of Vermont.  New fee for minor settlements • \$90.00 New co-pay for in forma pauperis applications • \$10.00
30F	Effective dates.	91	Effective dates.
	<b>Administrative Provisions</b>		<b>Administrative Provisions</b>
	Not in House bills.	35	Defines “semiweekly” to mean twice per week.
1T	Eliminates the requirement that manufacturers and distributors of malt or vinous beverages report to the Tax Department on sales they make to wholesalers. The Department uses reports of distributor-to-retailer sales, but does not need or use this report of manufacturer-to-wholesaler sales.	36	Same as House bill.
2T & 39T	Repeals the administrative responsibilities of Property Valuation and Review in connection with property mapping done by the Vermont Center for Geographic Information (VCGI), and transfers those responsibilities to ACCD.	37 & 90	Same as House bill.
3T	Allows the Secretary of Natural Resources to share proprietary information obtained in the course of regulating solid waste with the Department of Taxes for	38	Same as House bill.

	purposes of enforcing the solid waste tax.		
	Not in House bills.	39	Raises quarterly prize limit for charitable gaming.
4T	Removes the Commissioner of Taxes from the statutory distribution list for Municipal Annual Reports.	40	Removed from Senate amendment.
5T	Allows the Director of Property Valuation and Review to certify courses presented by the International Association of Assessing Officials, the Vermont Assessors and Listers Association, and the Vermont League of Cities and Towns, in addition to those taught by PVR, for lister training.	41	Same as House bill.
	<b>Local Option Taxes</b>		<b>Local Option Taxes</b>
	Not in House bill.		Permits any town to impose a local option tax.
	<b>Collections</b>		<b>Collections</b>
	Not in House bill.	43-45	Gives the Department of Taxes authority to collect delinquent tax debts by garnishing wages and attaching property prior to a court hearing.
	Not in House bill.	46-47	Establishes a Collections Unit within the Department of Taxes and establishes a procedure by which other agencies, branches, or subdivisions of State government can refer debts to the Department of Taxes for collection.
	Not in House bill.	48	Makes it clear that the Department of Taxes may intercept payments to Medicaid providers who are delinquent on their taxes.
	<b>Current Use</b>		<b>Current Use</b>
6T	The land use change tax is 10% all land that is developed. For a portion of parcel, the 10% is of the FMV of the resulting lot. Adds many changes to require local	49	Technical change making it clear that use value appraisal application does not need to be recorded with the lien which was included in H.272 as passed the House.



	officials to assess land subject to the land use change tax, but the Director of Property Valuation and Review still remains the entity that receives the payments. After receiving payment, the Director remits to the municipalities the lesser of half of the tax paid, or \$2,000.00. Includes technical changes making it clear that use value appraisal application does not need to be recorded with the lien.		Does not include any changes to land use change tax.
6aT	Starting in fiscal year 2017, three-quarters of the land use change tax collected by the State shall go to the Education Fund and one-quarter shall go to the General Fund.		Not in Senate amendment.
7T	Makes it clear that portions of parcels are now valued at the fair market value, either when they are coming into current use, or out.		Not in Senate amendment.
8T	The local assessing officials no longer relies on sales information from the Director.		Not in Senate amendment.
9T	People are only required to file a management activity report if they do something, so the “required” language is inserted for clarity, and 30 days inserting for notice period.		Not in Senate amendment.
10T	Landowner may withdraw entire parcel between July 1, 2015 and October 15, 2015 and not have to pay the first \$50,000 in land use change tax. Owner cannot re-enroll the entire parcel or part of the parcel for 5 years. If the owner withdraws only part of the parcel, the easy out provisions do not apply, and the normal land use change tax is due. The easy out is not available for any parcel that is already developed when this act is passed.		Not in Senate amendment.
11T	Establishes a study committee to examine how reimbursement payments are made to the municipalities.		Not in Senate amendment.

12T	Requires the Director of Property Valuation and Review to publish guidance on how to assess land subject to a conservation easement and land subject to a use value appraisal, and how to do so consistently across the State. The guidance must be published by April 15, 2016.		Not in Senate amendment.
	Not in House bills.	50	Requires PVR to conduct annual audits of three towns to determine the accuracy of local assessments for enrolled parcels.  Where an audit reveals that a townwide appraisal reached by local assessors is more than 10% higher than PVR's townwide assessment, the Director shall substitute his or her values for that of the town.
	Not in House bills.	51	Requires owners of agricultural land to certify that their land complies with the statutory requirements.
	Not in House bills.	52	Requires ANR to report on whether the current number of county foresters is sufficient to oversee the compliance of forestland with current use requirements.
	<b>Statewide Education Property Tax</b>		<b>Statewide Education Property Tax</b>
13T	Clarifies an amendment made last session to allow a homeowner whose home is leased out on April 1 to nevertheless declare it as homestead property, provided the property is owned on April 1 and is not leased for more than 183 days out of the calendar year.	53	Same as House bill, except for small language change for clarity.
14T	Currently qualified rental units, such as Section 8 housing and Section 515 rural housing, are entitled to an exemption from the statewide education property tax exemption of 10% of the property value. VHFA issues exemption certificates to taxpayers/owners of the property who present them to the town. This section	54	Retains the 10 year exemption period, but allows VHFA to renew exemption certificates for additional 10 year periods.

	would extend the length of the exemption from a 10-year period to a 20-year period.		
	<b>Tax Increment Financing Districts</b>		<b>Tax Increment Financing Districts</b>
15T	Technical change to TIF statutes. Clarifies that certain reporting requirement apply to municipalities that use certified or public accountants as well as those who have a town auditor. The date change will allow PVR and VEPC to use data reported to PVR in January in the annual report forms sent to municipalities, and save municipalities from having to re-enter the same data on additional report.	55	Same as House bill.
16T	Special assessments used to repay financing and based on property values do not count as property taxes for purposes of calculating the tax increment of a TIF.	56	Special assessments used for operating expenses and not for improvements do not count as property taxes for purpose of calculating the tax increment of a TIF.
	<b>Income Taxes</b>		<b>Income Taxes</b>
1R	Eliminate itemized deduction for State and local income taxes.  Caps remaining itemized deductions at two and a half times the standard deduction for each taxpayer.	57	Eliminates the itemized deduction for State and local income taxes.  Caps the itemized deduction for home mortgage interest at \$12,000, but indexes that amount.  Limits the itemized deduction for charitable contributions to contributions made to a charity that provides a direct benefit to a charitable cause in this State.
	Not in House bills.	57a	Requires a report from the Department of Taxes on whether the limit on home mortgage interest has a financial impact on Vermont businesses including farms.
	Not in House bills.	58	Imposes a minimum tax of 3% of federal adjusted gross income for taxpayers with more than \$150,000 in federal adjusted gross income.
17T	Annual update of the income tax link to the Internal Revenue Code.	59	Same as House bill.

	Not in House bills.	60	Requires income tax withholders to report aggregate cost of applicable employer-sponsored coverage to Department of Taxes.
18T	Requires payment of withholding tax on a semiweekly basis if the taxpayer is a semiweekly filer for federal withholding. Under current law, semiweekly filing status is triggered by a dollar amount.	61	Same as House bill.
19T	Requires trusts and estates to make estimated payments of income tax liability in the same manner as individuals.	62	Same as House bill.
	Not in House bills.	63	Provides that a publicly traded partnership is not liable for withholding and paying income taxes for its members if it provides the Department with certain information about its partners.
2R	Requires a Tax Department report on taxing corporate income in tax havens.		Not in Senate amendment.
	<b>Downtown Tax Credits</b>		<b>Downtown Tax Credits</b>
20T	Expands credit for “qualified code of technology improvement project” to apply to limited use limited application elevators.	64	Same as House bill.
21T	Limits the new elevator credit to \$40,000 and increases the total cap for awarded code improvement credits from \$25,000 to \$50,000.	65	Same as House bill.
	<b>Cigarette Taxes</b>		<b>Cigarette Taxes</b>
22T– 35T	These sections amend tobacco and cigarette statutes in Titles 32 and 33 to conform to 2013 Acts and Resolves No. 14, which made definitional changes, eliminated redundant terms, and made numerous other technical changes to the cigarette and tobacco tax statutes, and required certain nonparticipating manufacturers to post bond. These amendments are all in the nature of	66-79	Same as House bill.

	housekeeping changes.		
	<b>Corporation Taxes</b>		<b>Corporation Taxes</b>
36T	Incorporates the administrative provisions of chapters 103 (administration) and 151 (income tax), including interest and penalty, appeal, and collection provisions into chapter 211 which imposes various franchise taxes, including insurance and telephone taxes.	80	Same as House bill.
	<b>Employer Assessment</b>		<b>Employer Assessment</b>
	Not in House bills.	81	Creates a tiered employer assessment based on the number of full-time equivalent employees.
	<b>Meals and Rooms Tax</b>		<b>Meals and Rooms Tax</b>
	Not in House bills.	82-83	Extends meals and rooms tax to vending machine sales and clarifies that vending machine operators do not need a separate license for each machine.
37T	Provides that interest paid on a meals and rooms tax refund shall begin to run from 45 days after the refund request was made. This conforms to the calculation of both income tax and sales tax refunds.	84	Same as House bill.
	<b>Sales and Use Tax</b>		<b>Sales and Use Tax</b>
	Not in House bills.	85	Adds definitions for “bottled water” and “soft drink.” Excludes those same items from the definition of “food and food ingredients” which has the effect of excluding those items from the current exemption for “food.”
	Not in House bill.	86	Updates language for current law “food” exemption to reflect Streamlined Sales and Use Tax language and current law references to SNAP program.
	Not in House bills.	87	Requires Department of Taxes to report on and develop rules for implementing the

			application of the sales and use tax to select consumer services.  Requires State economists to analysis economic impact of implementing the application of the sales and use tax to consumer services.
	Not in House bills.	87a	Increases default amount of use tax to report on income tax returns from 0.10% of income to 0.15% of income.
	<b>Lottery Products</b>		<b>Lottery Products</b>
38T	Prohibits the sale of lottery products in bars and restaurants where alcohol is served.		Not in Senate amendment.
	<b>Satellite Programming Tax</b>		<b>Satellite Programming Tax</b>
	Not in House bills.	88	Creates a two and a half percent gross receipts tax on providers of satellite television programing.
	<b>Tax Expenditures</b>		<b>Tax expenditures</b>
	Not in House bills.	89	Requires JFO to develop a strategy for the evaluation of tax expenditures.
	<b>Repeals</b>		<b>Repeals</b>
39	Repeals statute outlining responsibility of PVR for mapping. Repeals obsolete cross-reference in statute.	90	Same as House bill.
	<b>Effective Dates</b>		<b>Effective Dates</b>
40	Effective dates.	91	Effective dates.