

1 H.478

2 Introduced by Representatives Cina of Burlington, Buckholz of Hartford,
3 Burke of Brattleboro, Colburn of Burlington, Connor of
4 Fairfield, Gonzalez of Winooski, McCullough of Williston,
5 O'Sullivan of Burlington, Rachelson of Burlington, and Weed
6 of Enosburgh

7 Referred to Committee on

8 Date:

9 Subject: Taxation; property taxes; exemptions; Native American lands

10 Statement of purpose of bill as introduced: This bill proposes to exempt from
11 State property taxes land owned by a State-recognized Indian tribe, by an
12 enrolled member of a State-recognized Indian tribe, or by a nonprofit
13 organization associated with a State-recognized Indian tribe, as long as those
14 lands have sacred or cultural significance, and are not used for development.

15 An act relating to exempting lands associated with a State-recognized
16 Indian tribe from property taxation

17 It is hereby enacted by the General Assembly of the State of Vermont:

18 Sec. 1. 32 V.S.A. § 3802(18) is added to read:

19 (18) Land owned by a State-recognized Indian tribe, by an enrolled
20 member of a State-recognized Indian tribe, or by a nonprofit organization

1 associated with a State-recognized Indian tribe, as long as those lands have
2 sacred or cultural significance, and are not used for development. As used in
3 this subdivision, the term “development” has the same meaning as in
4 subdivision 3752(5) of this title, and the term “State-recognized Indian tribe”
5 refers to tribes recognized under 1 V.S.A. chapter 23.

6 Sec. 2. EFFECTIVE DATE

7 This act shall take effect on July 1, 2017 and apply to grand lists lodged for
8 fiscal year 2019 and after.