

CLEAN WATER REVENUE SOURCES

NOTE: These sources were proposed through the stakeholder process and are not recommendations or endorsements by the Treasurer's Office. The projections and descriptions are provided for the purpose of public information and discussion.

	Description of Criteria	Revenue Amount	Comments
CATEGORY ONE: EXISTING REVENUE SOURCE			
1	Clean Water Surcharge on Property Transfers	0.2% surcharge on the transfer of certain properties = \$4.7M-\$5M	
CATEGORY TWO: ACT 138 (2013) AND ACT 97 (2014) LEGISLATIVE REPORTS			
2	\$50 Annual Flat Parcel Fee	\$16.7 million	
3	\$3 Per Acre Per Parcel Fee	\$15 million	
4	Impervious Surface Tiered Acreage Fee	\$18 million	
5	Impervious Surface Tiered Parcel Fee	\$18 million	
6	Excise Tax on Pesticides	\$70,000-\$140,000	
7	Property tax	\$0.01 property tax increase = \$8M annually.	
8	Personal Income Tax	<ul style="list-style-type: none"> ▪ \$7M - 1% of current revenues. ▪ \$13.3M - .1% increase applied to the rate of each tax bracket (i.e. 3.55% increased to 3.65%) ▪ \$5.5M: Bottom tax rate remains at 3.55% and other rates increased by .1%. ▪ \$2.8M: Bottom two brackets remain at 3.55% and 7.8% and other rates raised by .1%. 	
9	Gas tax	<ul style="list-style-type: none"> ▪ \$0.01 increase / gallon of gas = \$3M. ▪ \$0.01 tax/gallon of diesel = \$600,000 	
10	Fertilizer tonnage fee	<ul style="list-style-type: none"> ▪ Doubling the Ag fertilizer tonnage fee from \$0.50 to \$1 = \$19,000 in new revenue. ▪ Increasing the Ag fee to \$25 = \$930,000 in new revenue. ▪ Increasing the non-Ag fee by \$1 = \$6,000 in new revenue. 	
11	Excise Tax on Flushable Consumer Products	1% excise tax = \$1.35M	
12	Excise Tax on Bottled Water Containers	\$0.01 per container = \$1M	
13	Escheating Unclaimed Beverage Container Deposits	\$1.5M-\$2M annually.	
14	DEC Fines for non-compliance	\$200,000	
15	Agency of Agriculture Food and Markets Fines for non-compliance	<ul style="list-style-type: none"> ▪ Agency of Agriculture penalties = \$175K-\$230K. ▪ Vermont Office of Attorney General Water quality violations totaled \$24.75K in 2016 and \$118K in 2014. 	
CATEGORY THREE: STAKEHOLDER SUGGESTIONS			
16	Sales Tax on Nail Salons	\$2.23M	
17	Sales Tax on Beauty Salon Services	\$4.3M	

Name (Optional): _____

Send comments by 12/1/16 to:
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18	End Exemption on Ski Lifts and Snowmaking Equipment	\$1.5-\$2M	
19	Current Use: Apply a 90% discount to all property enrolled in current use.	\$4.5M	
20	Sales Tax on Marinas	\$210,000	
21	Pharmaceutical Medicine Excise Tax	1% excise tax on prescription drugs = \$5.5M; 1% excise tax on non-prescription drugs = \$600,000	
22	Sales Tax on Parking (Lots and Garages)	\$280,000	
23	Sales Tax on Limousine Services	\$610,000	
24	Sales Tax on Storage Units	\$940,000	
25	Sales tax on new car dealer labor charges, work under warranty, and value of service contracts	\$4.8M	
26	Sales Tax on General Auto Repair	\$6.2M	
27	Inspection Sticker Fee	\$1 increase = \$585K.	
28	Surtax on Rental Cars	1% surtax on rental vehicles = \$480,000.	
29	Surtax/Increase to Sales & Use Tax	.1% increase = \$6M.	
30	Dollar Surcharge on Rooms	\$1 surcharge on rooms = \$3.6M	
31	Surtax/Increase to Meals, Rooms, and Alcoholic Beverages	.25% increase = \$4.2M	
32	Voluntary Contribution Line Item on the Personal Income Tax Form	\$30K-\$100K	
33	Affinity Card		
CATEGORY FOUR: REAPPROPRIATION OF EXISTING SOURCES			
34	Reappropriation of Current Expenditures		

GENERAL COMMENTS:

PDF fillable version of this form is available online at dec.vermont.gov/watershed/cwi/cwf/future.

Name (Optional): _____

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