

Technical Corrections Bill Proposal

* * * Tax on Spirits and Fortified Wines; Rulemaking Authority * * *

Sec. X. 7 V.S.A. § 423(a) is amended to read:

(a) The ~~Commissioner of Taxes and the~~ Liquor Control Board shall adopt such rules as they deem necessary for the proper administration and collection of the tax imposed under section 422 of this title.

* * * Property Valuation and Review * * *

Sec. X. 24 V.S.A. § 1168 is amended to read:

§ 1168. RETURN OF NAMES OF LISTERS TO DIRECTOR OF THE DIVISION OF
PROPERTY VALUATION AND REVIEW

After each annual meeting, a town clerk shall report forthwith ~~in writing~~ electronically to the Director of the Division of Property Valuation and Review the name of each lister therein, his or her post office address, and the length of his or her term of office. In like manner, ~~such a town~~ clerk shall notify the Director of the Division of Property Valuation and Review of any lister appointed to fill a vacancy.

* * * Games of Chance * * *

Sec. X. 13 V.S.A. § 2143 is amended to read:

§ 2143. NONPROFIT ORGANIZATIONS

(a) Notwithstanding the provisions of this chapter, a nonprofit organization, as defined in ~~32~~ 31 V.S.A. § ~~10201(5)~~ 1201(5), may organize and execute, and an individual may participate in lotteries, raffles or other games of chance for the purpose of raising funds to be used in charitable, religious, educational, and civic undertakings or used by fraternal

organizations to provide direct support to charitable, religious, educational, or civic undertakings with which they are affiliated. Except as provided in subsection (d) of this section, gambling machines and other mechanical devices described in section 2135 of this title shall not be utilized under authority of this section.

* * *

(d) Casino events shall be limited as follows:

* * *

(2) A location that is owned by a nonprofit, as defined in ~~32 V.S.A. § 10201(5)~~ 31 V.S.A. § 1201(5), may be the site of no more than three casino events in any calendar quarter and no more than 12 casino events in any calendar year as long as there are at least 15 days between each event.

(3) A nonprofit organization, as defined in ~~32 V.S.A. § 10201(5)~~ 31 V.S.A. § 1201(5), may organize and execute no more than:

(A) one casino event in any calendar quarter; or

(B) three casino events in any calendar year, as long as there are at least 15 days between each event.

* * *

(e) Games of chance shall be limited as follows:

* * *

(6) A nonprofit organization shall not organize and execute games of chance on more than two days in any calendar week, nor shall games of chance be organized and executed at any location on more than two days in any calendar week, except that:

(A) Casino events may be conducted only as permitted under subsection (d) of this section.

(B) Break-open tickets may be purchased and distributed only as provided in ~~32 V.S.A. chapter 239~~ 31 V.S.A. chapter 23.

(C) A nonprofit organization may organize and execute games of chance on three consecutive days not more than twice in any calendar year as long as there are at least 90 days between each event.

(D) Agricultural fairs qualified to receive a State stipend pursuant to 31 V.S.A. § 617 may organize and execute games of chance for not more than 12 consecutive days during the fair once each calendar year.

(E) A nonprofit organization may organize and execute games of chance at a location used by another nonprofit organization which results in the location being used on more than two days a week if all the nonprofit organizations using the location were in existence as of January 1, 1994, and are not affiliated with each other or under common control.

* * *

Sec. X. 31 V.S.A. ch. 23 is added to read:

CHAPTER 23: GAMES OF CHANCE

§ 1201. Definitions

As used in this chapter:

(1) “Break-open ticket” means a lottery utilizing a card or ticket of the so-called pickle card, jar ticket, or break-open variety commonly bearing the name “Lucky 7,” “Nevada Club,” “Victory Bar,” “Texas Poker,” “Triple Bingo,” or any other name.

(2) “Commissioner” means the Commissioner of Liquor Control.

(3)(A) “Distributor” means a person who purchases break-open tickets from a manufacturer, and sells or distributes break-open tickets at wholesale in Vermont. “Distributor” shall include any officer, employee, or agent of a corporation or dissolved corporation who has a duty to act for the corporation in complying with the requirements of this chapter.

(B) “Distributor” shall not include a person who distributes only jar tickets that are used only for merchandise prizes.

(4) “Manufacturer” means a person who designs, assembles, fabricates, produces, constructs, or who otherwise prepares a break-open ticket for sale to a distributor.

(5) “Nonprofit organization” means a nonprofit corporation which is qualified for tax exempt status under I.R.C. § 501(c), as amended, and that has engaged, in good faith, in charitable, religious, educational, or civic activities in Vermont on a regular basis during the preceding year. “Nonprofit organization” also includes churches, schools, fire departments, municipalities, fraternal organizations, and organizations that operate agricultural fairs or field days, and that have engaged, in good faith, in charitable, religious, educational, or civic activities in Vermont on a regular basis during the preceding year.

§ 1202. LICENSE REQUIRED

(a) Manufacture. Break-open tickets sold in Vermont shall be manufactured only by a person licensed by the Commissioner. A licensed manufacturer shall sell break-open tickets only to distributors licensed under this chapter. A distributor licensed under this chapter shall purchase break-open tickets only from a manufacturer licensed under this chapter.

(b) Distribution. A distributor who sells or distributes break-open tickets for resale in Vermont shall be licensed by the Commissioner, and shall also be:

(1) a natural person who is a resident of Vermont;

(2) a partnership in which the majority of partners are residents of Vermont;

(3) a corporation incorporated under the laws of Vermont, provided that a majority of the ownership interest is held by residents of Vermont; or

(4) a person who is not a resident of Vermont and whose state of residence allows residents or corporations of Vermont to distribute break-open tickets in that state under similar terms and conditions as provided under this chapter.

§ 1203. DISTRIBUTION; RETAIL PURCHASE AND SALE

(a) Only nonprofit organizations may purchase break-open tickets from a distributor licensed under this chapter.

(b) A nonprofit organization may purchase break-open tickets only from a distributor licensed under this chapter.

(c) No person, other than a licensed distributor, shall distribute a box of break-open tickets. No person shall distribute a box of break-open tickets unless the box bears indicia as required by the Commissioner. No person shall distribute or sell a break-open ticket at retail unless the ticket bears a unique serial number.

(d) A distributor licensed under this chapter may sell break-open tickets only to nonprofit organizations as defined in subdivision 1201(5) of this chapter, except that a person other than a licensed distributor may sell such tickets to a licensed distributor upon written approval of the Commissioner.

(e) Only nonprofit organizations may sell break-open tickets at retail.

(f) Break-open tickets shall not be sold at premises licensed to sell alcoholic beverages except at clubs as defined in 7 V.S.A. § 2(7). However, a nonprofit organization may sell break-open tickets at premises licensed to sell alcoholic beverages if, notwithstanding 13 V.S.A. §

2143(e) of this chapter, all proceeds from the sale of break-open tickets are used by the nonprofit organization exclusively for charitable, religious, educational, and civic undertakings, with only the following costs deducted from the proceeds:

(1) actual cost of the break-open tickets;

(2) the prizes awarded;

(3) reasonable legal fees necessary to organize the nonprofit organization and to assure compliance with all legal requirements; and

(4) reasonable accounting fees necessary to account for the proceeds from the sale of break-open tickets.

(g) The provisions of this chapter regarding sales and purchases of break-open tickets also apply to transfers of break-open tickets for no charge.

§ 1204. LICENSE REQUIREMENTS; FEES

(a) Upon application and payment of the fee, the Commissioner may issue the following licenses to qualified applicants:

(1) Manufacturer annual license =sr \$3,000.00 /m

(2) Distributor annual license =sr 2,000.00 /m

(b) A license shall not be granted to an individual who has been convicted of a felony within five years of the license application nor to an entity in which any partner, officer, or director has been convicted of a felony within five years of the application.

(c) Licenses issued under this section may be renewed annually on October 1, upon reapplication and payment of the licensing fee.

(d) All fees collected pursuant to this section shall be deposited into the general fund.

§ 1205. RECORDS; REPORT

(a) Each distributor and manufacturer licensed under this chapter shall maintain records and books relating to the distribution and sale of break-open tickets and to any other expenditure required by the Commissioner. A licensee shall make its records and books available to the Commissioner for auditing.

(b) Each licensed distributor shall file with the Commissioner on the same schedule as the distributor files sales tax returns the following information for the preceding reporting period:

(1) The names of organizations to which boxes of break-open tickets were sold.

(2) The number of boxes of break-open tickets sold to each organization.

(3) The ticket denomination and serial numbers of tickets for each box.

(c) Records and reports filed under this section shall be designated confidential unless, under State or federal law or regulation, the record or information may be disclosed to specifically designated persons.

(d) Notwithstanding subsection (c) of this section, the Commissioner of Liquor Control shall provide the records and reports filed under this section to the Attorney General, upon request.

§ 1206. ENFORCEMENT

(a) Any person who intentionally violates section 1203 of this chapter shall be fined not more than \$500.00.

(b) Any person who intentionally violates section 1202, 1204, or 1205 of this title shall be fined not more than \$10,000.00 for the first offense and fined not more than \$20,000.00 or imprisoned not more than one year, or both, for each subsequent offense.

(c) In addition to the criminal penalties provided under subsections (a) and (b) of this section, any person who violates a provision of this chapter shall be subject to one or more of the following penalties:

(1) Revocation or suspension by the Commissioner of a license granted pursuant to this chapter.

(2) Confiscation of break-open tickets or confiscation of the revenues derived from the sale of those tickets, or both.

§ 1207. APPEALS

Any licensee aggrieved by an action taken under subsection 1206(c) of this chapter and any person aggrieved by the Commissioner's refusal to issue or renew a license under this chapter may appeal in writing to the Commissioner for review of such action. The Commissioner shall thereafter grant a hearing subject to the provisions of 3 V.S.A. chapter 25 upon the matter and notify the aggrieved person in writing of his or her determination. The Commissioner's determination may be appealed within 30 days to the Washington Superior Court or the Superior Court of the county in which the taxpayer resides or has a place of business.

§ 1208. RULEMAKING

The Department of Liquor Control may regulate the licensing and reporting requirements of manufacturers and distributors of break-open tickets under this chapter. The Commissioner of Liquor Control may adopt rules for licensure and indicia for boxes of break-open tickets, for record keeping relating to the distribution and sale of break-open tickets, and the remittance of net proceeds from sales of break-open tickets to the intended eligible charitable recipients. The rules shall permit no proceeds to be retained by the operators of for-profit bars, except for:

- (1) the actual cost of the break-open tickets;
- (2) the prizes awarded; and
- (3) any sales tax due on the sale of break-open tickets under 32 V.S.A. chapter 233.

* * * Information Sharing * * *

Sec. X. 32 V.S.A. § 3102 is amended to read:

§ 3102. CONFIDENTIALITY OF TAX RECORDS

(a) No present or former officer, employee, or agent of the Department of Taxes shall disclose any return or return information to any person who is not an officer, employee, or agent of the Department of Taxes except in accordance with the provisions of this section. A person who violates this section shall be fined not more than \$1,000.00 or imprisoned for not more than one year, or both; and if the offender is an officer or employee of this State, he or she shall, in addition, be dismissed from office and be incapable of holding any public office for a period of five years thereafter.

* * *

(e) The Commissioner may, in his or her discretion and subject to such conditions and requirements as he or she may provide, including any confidentiality requirements of the Internal Revenue Service, disclose a return or return information:

* * *

(17) To the Department of Financial Regulation, if such return or return information relates to the tax on premiums of captive insurance companies contained in 8 V.S.A. chapter 141, to the tax on surplus lines under 8 V.S.A. § 5035, to the tax on the direct placement of insurance under 8 V.S.A. § 5036, or to the tax on insurance premiums under section 8551 of this title.

(18) To the Agency of Natural Resources, if such return or return information relates to the tax on hazardous waste under chapter 237 of this title, or to the franchise tax on waste facilities under subchapter 13 of chapter 151 of this title.

(19) To the Vermont Student Assistance Corporation if such return or return information is necessary to verify eligibility for the matching allocation required by 16 V.S.A. § 2880d(c).

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* * * Criminal Records Checks * * *

Sec. X. 32 V.S.A. § 3116 is added to read:

§ 3116. BACKGROUND INVESTIGATION; ACCESS TO FEDERAL TAX INFORMATION

(a) Pursuant to I.R.C. § 6103(p)(4), the Commissioner of Taxes may conduct background investigations of any individual, including a current or prospective employee, volunteer, contractor, or subcontractor, to assess the individual's fitness to be permitted access to federal tax information (FTI), which includes returns and return information as defined in I.R.C. § 6103(b).

(b) The Commissioner shall establish a personnel security program that ensures an initial and a periodic background investigation is completed at the appropriate level for any individual who will have access to FTI. The Commissioner shall establish this program in conformity with IRS Publication 1075. The Commissioner shall comply with the requirements of 21 V.S.A. § 495j when conducting a background investigation of any prospective employee.

(c) Criminal records and criminal record information received under this section are designated confidential unless, under State or federal law or regulation, the record or information may be disclosed to specifically designated persons.

* * * Annual Income Tax Link Up * * *

Sec. X. 32 V.S.A. § 5824 is amended to read:

§ 5824. ADOPTION OF FEDERAL INCOME TAX LAWS

The statutes of the United States relating to the federal income tax, as in effect for taxable year ~~2015~~ 2016, but without regard to federal income tax rates under 26 U.S.C. § 1, are hereby adopted for the purpose of computing the tax liability under this chapter.

* * * Definitions; Department of Taxes; Commissioner of Taxes * * *

Sec. X. 32 V.S.A. § 3102(b) is amended to read:

(b) The following definitions shall apply for purposes of this ~~section~~ chapter:

(1) “Person” shall include any individual, firm, partnership, association, joint stock company, corporation, trust, estate, or other entity.

(2) “Return” means any tax return, declaration of estimated tax, license application, report, or similar document, including attachments, schedules, and transmittals, filed with the Department of Taxes.

(3) “Return information” includes a person's name, address, date of birth, Social Security or federal identification number or any other identifying number; information as to whether or not a return was filed or required to be filed; the nature, source or amount of a person's income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liabilities, tax payments, deficiencies or over-assessments; and any other data, from any source, furnished to or prepared or collected by the Department of Taxes with respect to any person.

(4) “Tax administration” means the verification of a tax return or claim for credit, rebate or refund; the investigation, assessment, determination, litigation or collection of a tax liability of any person; the investigation or prosecution of a tax-related crime; or the enforcement of a tax statute.

(5) “Commissioner” means the Commissioner of Taxes appointed under section 3101 of this title or any officer, employee or agent of the Department of Taxes authorized by the

Commissioner (directly or indirectly by one or more redelegations of authority) to perform any function of the Commissioner.

(6) “State” means any sovereign body politic, including the United States, any state or territory thereof, and any foreign country or state or province thereof.

(7) “Authorized representative” means any person who would be considered a designee of the taxpayer under 26 U.S.C. § 6103(c). The signature of a notary public shall not be required for a person to be considered an “authorized representative.”

* * * Tax Returns; Commissioner of Taxes * * *

Sec. X. 32 V.S.A. § 5914(a) is amended to read:

(a) An S corporation which engages in activities in Vermont which would subject a C corporation to the requirement to file a return under section 5862 of this title shall file with the Commissioner an annual return, in the form prescribed by the Commissioner, on or before the due date prescribed for the filing of ~~C corporation returns under section 5862~~ S corporation returns under subsection 6072(b) of the Internal Revenue Code. The return shall set forth the name, address, and Social Security or federal identification number of each shareholder; the income attributable to Vermont and income not attributable to Vermont with respect to each shareholder as determined under this subchapter; and such other information as the Commissioner may by regulation prescribe. The S corporation shall, on or before the day on which such return is filed, furnish to each person who was a shareholder during the year a copy of such information shown on the return as the Commissioner may by regulation prescribe.

Sec. X. 32 V.S.A. § 9243(a) is amended to read:

(a) Where the meals and rooms tax liability under this chapter for the immediately preceding full calendar year has been (or would have been in cases when the business was not operating for

the entire year) \$500.00 or less, the gross receipts taxes imposed by this chapter shall be due and payable in quarterly installments on or before the 25th day of the calendar month succeeding the quarter ending the last day of March, June, September, and December of each year. In all other cases, the gross receipts tax imposed by this chapter shall be due and payable monthly on or before the 25th (23rd of February) day of the month following the month for which the tax is due. The Commissioner may authorize payment of the tax due by electronic funds transfer. The Commissioner may require payment by electronic funds transfer from any taxpayer who is required by federal tax law to pay any federal tax in that manner, or from any taxpayer who has submitted to the Department of Taxes two or more protested or otherwise uncollectible checks with regard to any State tax payment in the prior two years. Each operator shall make out and sign under the pains and penalties of perjury a return for each quarter or month. The return shall be filed with the Commissioner on a form prescribed by the Commissioner. ~~The Commissioner shall distribute return forms to the operators, but no operator shall be excused from liability for failure to file a return or pay the tax because he has failed to receive a form.~~ A remittance for the amount of taxes shall accompany each quarterly or monthly return. Returns shall be made on forms provided by the Commissioner. Payment of taxes by electronic funds transfer does not affect the requirement to file returns.

Sec. X. 32 V.S.A. § 9606(e) is amended to read:

(e) The Commissioner of Taxes is authorized to disclose to any person any information appearing on a property transfer tax return, including statistical information derived therefrom, and such information derived from research into information appearing on property transfer tax returns as is necessary to determine if the property being transferred is subject to 10 V.S.A.

chapter 151, except the Commissioner shall not disclose the social security number, email address, or phone number of any person pursuant to this subsection.

* * * Definitions; Homestead and Household Income * * *

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

(7) “Homestead”:

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

* * *

(E)(i) A homestead also includes a dwelling on the homestead parcel owned by a farmer as defined under section 3752 of this title, and occupied as the permanent residence by a parent, sibling, child, grandchild of the farmer, or shareholder, partner, or member of the farmer-owner, provided that the shareholder, partner, or member owns more than 50 percent of the farmer-owner, including attribution of stock ownership of a parent, sibling, child, or grandchild.

(ii) A homestead further includes the principal dwelling of a widower or widow when the dwelling is owned by the estate of the person’s deceased spouse and it appears reasonably likely that the dwelling will pass to the widower or widow by law or valid will when the estate is settled.

* * *

Sec. X. 32 V.S.A. § 6061(4) is amended to read:

(4) “Household income” means modified adjusted gross income, but not less than zero, received in a calendar year by:

(A) all persons of a household while members of that household; and

(B) the spouse of the claimant who is not a member of that household and who is not legally separated from the claimant, unless the spouse is at least 62 years of age and has moved to a nursing home or other care facility with no reasonable prospect of returning to the homestead; but shall not include

(C) the spouse of a claimant when the spouse is subject to a protection order, as defined in 15 V.S.A. § 1101(5), as long as the order is in effect at the time household income is reported to the Department of Taxes.

* * * Common Level of Appraisal * * *

Sec. X. 32 V.S.A. § 5402 is amended to read:

§ 5402. EDUCATION PROPERTY TAX LIABILITY

* * *

(b) The statewide education tax shall be calculated as follows:

(1) The Commissioner of Taxes shall determine for each municipality the education tax rates under subsection (a) of this section, divided by the municipality's most recent common level of appraisal. The legislative body in each municipality shall then bill each property taxpayer at the homestead or nonresidential rate determined by the Commissioner under this subdivision, multiplied by the education property tax grand list value of the property, properly classified as homestead or nonresidential property and without regard to any other tax classification of the property. Tax bills shall show the tax due and the calculation of the rate determined under

subsection (a) of this section, divided by the municipality's most recent common level of appraisal, multiplied by the current grand list value of the property to be taxed. Tax bills shall also include language provided by the Commissioner pursuant to subsection 5405(g) of this chapter.

Sec. X. 32 V.S.A. § 5403 is amended to read:

§ 5403. ~~Repealed.~~ ASSESSMENT DISTRICTS

(a) A municipality may vote at any regular or special meeting to merge with one or more other municipalities in the same unified union school district to create or join an assessment district for the purpose of standardized property valuation.

(b) All municipalities merged into an assessment district shall agree to implement standardized assessment procedures approved by the Commissioner. The Commissioner shall provide written guidance to municipalities relating to how they may receive approval under this subsection.

(c) A vote to merge with an assessment district shall be binding on a municipality for five years. After five years, a municipality may vote at any regular or special meeting to leave the assessment district, unless the assessment district has consolidated all administrative functions pursuant to subsection (f) of this section.

(d) All municipalities within an assessment district shall be treated as a single municipality for purposes of the equalization process established by section 5405 of this chapter.

(e) Municipalities within an assessment district shall maintain independent grand lists for municipal taxation, as well as independent processes for grievances, property valuation appeals, abatements, grand list filing, use value appraisal parcel management, reappraisal, and financial interaction with the Agency of Education, unless the Commissioner, in writing, authorizes the

municipalities of an assessment district to consolidate all property valuation administrative functions pursuant to subsection (f) of this section.

(f) Fully consolidated assessment districts.

(1) An assessment district may request that the Commissioner approve the consolidation of all administrative functions relating to property valuation, including shared property valuation staff, facilities, and the filing of a single grand list. All municipalities participating in the assessment district must vote to consolidate all administrative property valuation functions with the assessment district at a regular or special meeting before a request to the Commissioner is made.

(2) The Commissioner shall consider the impact on property tax administration, the financial impacts on Vermont municipalities and the Education Fund, and the impact on taxpayers when determining whether to authorize municipalities to jointly administer property taxation functions.

(3) A consolidation under this subsection shall be permanently binding on the participating municipalities.

(4) After approval by the Commissioner, the assessment district shall create a consolidated board of listers, consolidated board of civil authority, and a consolidated board of abatement. The consolidated boards shall be held to the same requirements and procedures as their analogous municipal boards.

(5) All boards created pursuant to this subsection shall have at least one member from each participating municipality.

(6) The consolidated board of listers of a consolidated assessment district shall be responsible for filing the assessment district's grand list with the State. Each municipality within

a fully consolidated assessment district shall be responsible for recording the assessment district's grand list in that municipality.

Sec. X. 32 V.S.A. § 5405 is amended to read:

§ 5405. DETERMINATION OF EQUALIZED EDUCATION PROPERTY TAX GRAND LIST AND COEFFICIENT OF DISPERSION

* * *

(g) ~~{Repealed.}~~ The Commissioner shall provide to municipalities for the front of property tax bills the district homestead property tax rate before equalization, the nonresidential tax rate before equalization, and the calculation process that creates the equalized homestead and nonresidential tax rates. The Commissioner shall further provide to municipalities for the back of property tax bills an explanation of the common level of appraisal, including its origin and purpose.

Sec. X. 32 V.S.A. § 6066a is amended to read:

§ 6066a. DETERMINATION OF PROPERTY TAX ADJUSTMENTS

* * *

(f) Property tax bills.

(1) For taxpayers and amounts stated in the notice to towns on July 1, municipalities shall create and send to taxpayers a homestead property tax bill, instead of the bill required under subdivision 5402(b)(1) of this title, providing the total amount allocated to payment of homestead education property tax liabilities and notice of the balance due. Municipalities shall apply the amount allocated under this chapter to current-year property taxes in equal amounts to each of the taxpayers' property tax installments that include education taxes. Notwithstanding section 4772 of this title, if a town issues a corrected bill as a result of the November 1 notice

sent by the Commissioner under subsection (a) of this section, issuance of such corrected new bill does not extend the time for payment of the original bill, nor relieve the taxpayer of any interest or penalties associated with the original bill. If the corrected bill is less than the original bill, and there are also no unpaid current year taxes, interest or penalties and no past year delinquent taxes or penalties and interest charges, any overpayment shall be reflected on the corrected tax bill and refunded to the taxpayer.

* * *

(5) A property tax bill created under this section shall include language provided by the Commissioner pursuant to subsection 5405(g) of this chapter.

* * * Estate Tax * * *

Sec. X. 32 V.S.A. § 7442a is amended to read:

§ 7442a. IMPOSITION OF A VERMONT ESTATE TAX AND RATE OF TAX

(a) A tax is hereby imposed on the transfer of the estates of decedents as prescribed by this chapter.

(b) The tax shall be computed as follows. The following rates shall be applied to the Vermont taxable estate:

Amount of Vermont Taxable Estate	Rate of Tax
Not over \$2,750,000.00	None
\$2,750,000.00 or more	16 percent of the excess over \$2,750,000.00

The resulting amount shall be multiplied by a fraction not greater than one, where the numerator of which is the value of the Vermont gross estate plus the value of gifts under 32 V.S.A. §

7402(14)(C) with a Vermont situs, and the denominator of which is the federal gross estate plus the value of gifts under subdivision 7402(14)(C) of this title.

(c) ~~[Repealed.]~~ All values shall be as finally determined for federal estate tax purposes.

(d) [Repealed.]

* * * Meals and Rooms Tax; Short-Term Rentals; Reporting * * *

Sec. X. 32 V.S.A. § 9248 is amended to read:

~~§ 9248. INFORMATIONAL REPORTING~~

~~The Department of Taxes shall collect information on operators from persons providing an Internet platform for the short term rental of property for occupancy in this State. The information collected shall include any information the Commissioner shall require, and the name, address, and terms of the rental transactions of persons acting as operators through the Internet platform. The failure to provide information as required under this section shall subject the person operating the Internet platform to a fine of \$5.00 for each instance of failure. The Commissioner is authorized to adopt rules and procedures to implement this section. [Repealed.]~~

* * * Places of Entertainment * * *

Sec. X. 32 V.S.A. § 9771(4) is amended to read:

(4) admission to places of ~~amusement~~ entertainment, including athletic events, exhibitions, dramatic and musical performances, motion pictures, golf courses and ski areas, and access to cable television systems or other audio or video programming systems that operate by wire, coaxial cable, lightwave, microwave, satellite transmission, or by other similar means, and access to any game or gaming or amusement machine, apparatus or device, excluding video game, pinball, musical, vocal, or visual entertainment machines which are operated by coin, token, or bills;

Sec. X. 32 V.S.A. § 9813(a) is amended to read:

(a) For the purpose of the proper administration of this chapter and to prevent evasion of the tax hereby imposed, it shall be presumed that all receipts for property or services of any type mentioned in ~~subdivisions 9771(1), (2), and (3) of this title, and all amusement charges of any type mentioned in subdivision 9771(4)~~ section 9771 of this title, are subject to tax until the contrary is established, and the burden of proving that any receipt or amusement charge is not taxable hereunder shall be upon the person required to collect tax.

* * * Repeals * * *

Sec. X. REPEALS

The following are repealed

(1) 32 V.S.A. ch. 239 (games of chance).

(2) 32 V.S.A. § 10010(c) (requirement that form for payment of land gains tax set out penalties in large type).

* * * Effective Dates * * *

Sec. X. EFFECTIVE DATES

This act shall take effect on passage except, notwithstanding 1 V.S.A. § 214, Sec. X (reinsertion of determination of Vermont estate tax) shall take effect retroactively on January 1, 2016.