

\* \* \* Property Tax; Land Use Change Tax Lien \* \* \*

Sec. 7. 32 V.S.A. § 3757(f) is amended to read:

(f)(1) When the application for use value appraisal of agricultural and forestland has been approved by the State, the State shall record a notice of contingent lien against the enrolled land in the land records of the municipality ~~that shall constitute a lien to secure payment of the land use change tax to the State upon development.~~ The landowner shall bear the recording cost. The notice of contingent lien shall constitute notice to all interested parties that a lien against the enrolled land shall be created upon the development of that land as defined in section 3752 of this chapter. All liens recorded in the land records of a municipality under this section since April 17, 1978 shall be deemed to be contingent liens.

(2) The land use change tax and any obligation to repay benefits paid in error shall not constitute a personal debt of the person liable to pay the same, but shall constitute a lien ~~which~~ that shall run with the land. All of the administrative provisions of chapter 151 of this title, including those relating to collection and enforcement, shall apply to the land use change tax. The Director shall release the lien when notified that:

- (A) the land use change tax is paid;
- (B) the land use change tax is abated pursuant to this section;
- (C) the land use change tax is abated pursuant to subdivision 3201(5) of this title;
- (D) the land is exempt from the levy of the land use change tax pursuant to this section and the owner requests release of the lien; or
- (E) the land is exempt from the levy of the land use change tax pursuant to this section and the land is developed.

~~(2)(3) Nothing in this subsection shall be construed to allow the enrollment of agricultural land or managed forestland without a lien to secure payment of the land use change tax.~~ Any fees related to the release of a lien under this subsection shall be the responsibility of the owner of the land subject to the lien.

\* \* \* Insurance Taxes \* \* \*

Sec. 17. 32 V.S.A. § 8557 is amended to read:

§ 8557. VERMONT FIRE SERVICE TRAINING COUNCIL

(a)(1) Sums for the expenses of the operation of training facilities and curriculum of the Vermont Fire Service Training Council not to exceed \$1,200,000.00 per year shall be paid to the Fire Safety Special Fund created by 20 V.S.A. § 3157 by insurance companies, including surplus lines companies, writing fire, homeowners multiple peril, allied lines, farm owners multiple peril, commercial multiple peril (fire and allied lines), private passenger and commercial auto, and inland marine policies on property and persons situated within the State of Vermont within 30 days after notice from the Commissioner of Financial Regulation of such estimated expenses. Captive companies shall be excluded from the effect of this section.

(2) The Commissioner shall annually, on or before July 1, apportion such charges among all such companies and shall assess them for the same on a fair and reasonable basis as a percentage of their gross direct written premiums on such insurance written during the second prior calendar year on property situated in the State. The Department of Taxes shall collect all assessments under this section.

(3) An amount not less than \$100,000.00 shall be specifically allocated to the provision of what are now or formerly referred to as Level I, units I, II, and III (basic) courses for entry level firefighters.

(4) An amount not less than \$150,000.00 shall be specifically allocated to the Emergency Medical Services Special Fund established under 18 V.S.A. § 908 for the provision of training programs for emergency medical technicians, advanced emergency medical technicians, and paramedics.

(5) The Department of Health shall present a plan to the Joint Fiscal Committee which shall review the plan prior to the release of any funds.

(b) All administrative provisions of 32 V.S.A. chapter 151, including those relating to the collection and enforcement of the income tax by the Commissioner of Taxes, shall apply to this section.

\* \* \* Appeal to Superior Court; Security \* \* \*

Sec. 22a. 32 V.S.A. § 9275 is amended to read:

§ 9275. APPEALS

Any person aggrieved by the decision of the Commissioner upon petition provided for in section 9274 of this title may, within 30 days after notice thereof from the Commissioner, appeal therefrom to the Superior Court of any county in which such person has a place of business subject to this chapter. ~~The appellant shall give security, approved by the Commissioner, conditioned to pay the tax levied, if it remains unpaid, with interest and costs.~~ Such appeals shall be preferred cases for hearing on the docket of such Court. Such Court may grant such relief as may be equitable and may order the State Treasurer to pay to the aggrieved taxpayer the amount of such relief with interest at the rate established pursuant to 32 V.S.A. § 3108. Upon all such appeals which may be denied costs may be taxed against the appellant at the discretion of the Court but no costs shall be taxed against the State.

Sec. 22b. 32 V.S.A. § 9817 is amended to read:

§ 9817. REVIEW OF COMMISSIONER'S DECISION

(a) Any aggrieved taxpayer may, within 30 days after any decision, order, finding, assessment or action of the Commissioner made under this chapter, appeal to the Washington Superior Court or the Superior Court of the county in which the taxpayer resides or has a place of business. ~~The appellant shall give security, approved by the Commissioner, conditioned to pay the tax levied, if it remains unpaid, with interest and costs, as set forth in subsection (c) of this section.~~

(b) The appeal provided by this section shall be the exclusive remedy available to any taxpayer for review of a decision of the Commissioner determining the liability of the taxpayer for the taxes imposed.

~~(c) Irrespective of any restrictions on the assessment and collection of deficiencies, the Commissioner may assess a deficiency after the expiration of the period specified in subsection (a) of this section, notwithstanding that a notice of appeal regarding the deficiency has been filed by the taxpayer, unless the taxpayer, prior to the time the notice of appeal is filed, has paid the deficiency, has deposited with the Commissioner the amount of the deficiency, or has filed with the Commissioner a bond (which may be a jeopardy bond) in the amount of the portion of the deficiency (including interest and other amounts) in respect of which review is sought and all costs and charges which may accrue against the taxpayer in the prosecution of the proceeding, including costs of all appeals, and with surety approved by the Superior Court, conditioned upon the payment of the deficiency (including interest and other amounts) as finally determined and all costs and charges. If as a result of a waiver of the restrictions on the assessment and collection of a deficiency any part of the amount determined by the Commissioner is paid after~~

~~the filing of the appeal bond, the bond shall, at the request of the taxpayer, be proportionately reduced.~~

\* \* \* Effective Dates \* \* \*

#### Sec. 24. EFFECTIVE DATES

This act shall take effect on passage, except:

(1) Notwithstanding 1 V.S.A. § 214, Sec. 1 (annual update of income tax link to the IRC) shall take effect retroactively on January 1, 2017 and apply to taxable years beginning on January 1, 2017 and thereafter.

(2) Notwithstanding 1 V.S.A. § 214, Secs. 2-6 (income tax sections) and 23(2) (repeal of business solar energy tax credit) shall take effect retroactively on January 1, 2018 and apply to taxable years beginning on January 1, 2018 and thereafter.

(3) Notwithstanding 1 V.S.A. § 214, Sec. 22 (short-term rental platform reporting) shall take effect retroactively on July 1, 2017.

(4) Secs. 7-15 (property tax sections) and 23(1) (repeal of land use change tax lien subordination) shall take effect on July 1, 2018 and apply to grand lists lodged after that date.