

1 S.260

2 Representative Helm of Fair Haven moves that the House propose to the
3 Senate that the bill be amended as follows:

4 First: In Sec. 1 (findings), by striking out subdivision (10) in its entirety
5 and inserting in lieu thereof a new subdivision (10) and a subdivision (11) to
6 read:

7 (10) Vermont has a population of 623,657 persons. Approximately, 43
8 percent of the State’s population, or 268,793 persons, reside in Chittenden,
9 Franklin, and Washington counties. Within those counties, 161,382 persons
10 reside in Chittenden County, 48,799 persons reside in Franklin County, and
11 58,612 persons reside in Washington County. In addition, approximately 40
12 percent of the rooms and meals taxes are assessed in Chittenden County,
13 Washington County, and Franklin County.

14 (11) The General Assembly should in this act establish the necessary
15 long-term revenue sources to support water quality improvement by increasing
16 the rooms and meals taxes in the counties of the State with a significant share
17 of the rooms and meals tax assessed.

18 Second: By striking out Secs. 2 and 3 in their entirety and inserting in lieu
19 thereof the Secs. 2 and 3 to read as follows:

20 * * * Rooms and Meals Tax * * *

21 Sec. 2. 32 V.S.A. § 9241 is amended to read:

1 § 9241. IMPOSITION OF TAX

2 (a) An operator in Chittenden County, Washington County, or Franklin
3 County shall collect a tax of nine and six-tenths percent of the rent of each
4 occupancy. An operator in all other counties shall collect a tax of nine percent
5 of the rent of each occupancy.

6 (b)(1) An operator in Chittenden County, Washington County, or Franklin
7 County shall collect a tax on the sale of each taxable meal at the rate of nine
8 and six-tenths percent of each full dollar of the total charge and on each sale
9 for less than one dollar and on each part of a dollar in excess of a full dollar in
10 accordance with the following formula:

11	<u>0.01-0.10</u>	<u>0.01</u>
12	<u>0.11-0.21</u>	<u>0.02</u>
13	<u>0.22-0.31</u>	<u>0.03</u>
14	<u>0.32-0.42</u>	<u>0.04</u>
15	<u>0.43-0.52</u>	<u>0.05</u>
16	<u>0.53-0.63</u>	<u>0.06</u>
17	<u>0.64-0.73</u>	<u>0.07</u>
18	<u>0.74-0.83</u>	<u>0.08</u>
19	<u>0.84-1.00</u>	<u>0.09</u>

20 (2) An operator in all other counties in the State shall collect a tax on the
21 sale of each taxable meal at the rate of nine percent of each full dollar of the

1 total charge and on each sale for less than one dollar and on each part of a
2 dollar in excess of a full dollar in accordance with the following formula:

3	\$0.01-0.11	\$0.01
4	0.12-0.22	0.02
5	0.23-0.33	0.03
6	0.34-0.44	0.04
7	0.45-0.55	0.05
8	0.56-0.66	0.06
9	0.67-0.77	0.07
10	0.78-0.88	0.08
11	0.89-1.00	0.09
12	<u>0.01-0.11</u>	<u>0.01</u>
13	<u>0.12-0.22</u>	<u>0.02</u>
14	<u>0.23-0.32</u>	<u>0.03</u>
15	<u>0.33-0.43</u>	<u>0.04</u>
16	<u>0.44-0.54</u>	<u>0.05</u>
17	<u>0.55-0.65</u>	<u>0.06</u>
18	<u>0.66-0.76</u>	<u>0.07</u>
19	<u>0.77-0.86</u>	<u>0.08</u>
20	<u>0.87-1.00</u>	<u>0.09</u>

21 * * *

1 Sec. 3. 32 V.S.A. § 9242(c) is amended to read:

2 (c) ~~A tax of nine percent of the gross receipts from meals and occupancies~~
3 ~~and 10 percent of the gross receipts from alcoholic beverages, exclusive of~~
4 ~~taxes collected pursuant to section 9241 of this title, received from occupancy~~
5 ~~rentals, taxable meals, and alcoholic beverages by an operator, is hereby levied~~
6 ~~and imposed and~~ The tax on occupancy rentals, taxable meals, and alcoholic
7 beverages imposed under section 9241 of this title shall be paid to the State by
8 the operator as herein provided. Every person required to file a return under
9 this chapter shall, at the time of filing the return, pay the Commissioner the
10 taxes imposed by this chapter as well as all other monies collected by him or
11 her under this chapter; provided, however, that every person who collects the
12 taxes on taxable meals and alcoholic beverages according to the tax bracket
13 schedules of section 9241 of this title shall be allowed to retain any amount
14 lawfully collected by the person in excess of the tax imposed by this chapter as
15 compensation for the keeping of prescribed records and the proper account and
16 remitting of taxes.

17 Third: By striking out Sec. 4a (Clean Water Fund) in its entirety and
18 inserting in lieu thereof a new Sec. 4a to read as follows:

19 * * * Clean Water Fund; General Fund * * *

20 Sec. 4a. 10 V.S.A. § 1388 is amended to read:

21 § 1388. CLEAN WATER FUND

1 (a) There is created a special fund to be known as the “Clean Water Fund”
2 to be administered by the Secretary of Administration. The Fund shall
3 consist of:

4 (1) revenues ~~dedicated for deposit into the Fund by the General~~
5 Assembly, including from the Property Transfer Tax surcharge established
6 under 32 V.S.A. § 9602a; ~~and~~

7 (2) other gifts, donations, and impact fees received from any source,
8 public or private, dedicated for deposit into the Fund and approved by the
9 Secretary of Administration;

10 (3) the amount equal to the increase from nine percent to nine and six
11 tenths percent of the rooms tax imposed in Chittenden County, Washington
12 County, and Franklin County by 32 V.S.A. § 9241(a) and the revenue from the
13 increase from nine percent to nine and six-tenths percent of the meals tax
14 imposed in Chittenden County, Washington County, and Franklin County by
15 32 V.S.A. § 9241(b);

16 (4) the unclaimed beverage container deposits (escheats) remitted to the
17 State under chapter 53 of this title; and

18 (5) other revenues dedicated for deposit into the Fund by the General
19 Assembly.

20 * * *