

Summary of S.94:
An Act Relating to Promoting Remote Work and Flexible Work Arrangements

Sec. 1. Remote and Flexible Workplace Tax Credit

- Creates a tax credit against individual and corporate income tax liability that is equal to
 - \$250.00 per FTE participating in a qualified remote and flexible workplace program; plus
 - 10% of the employer's expenditures for onsite and subsidized childcare and equipment related to telecommuting.
- The credit, either alone or in combination with other credits, cannot reduce employer's income tax liability by more than 80%.
- To be eligible an employer must:
 - Do business at one or more physical locations in Vermont or employ one or more employees that telecommute from Vermont for at least 130 workdays per tax year;
 - Offer a qualified remote and flexible workplace program; and
 - Submit documentation to the Agency of Commerce and Community Development.
- A remote and flexible workplace program must permit employees to elect to participate in at least two of the following:
 - Flexible work schedule
 - Job-share
 - Part-time work
 - Telecommuting
 - Onsite or subsidized child care
- Provides rulemaking authority for Secretary of Commerce and Community Development and requires an annual report regarding participation in the Program.

Sec. 2. Promotion of Remote and Flexible Work Options in State Government

- Requires Secretary of Administration to develop and implement a program to expand flexible work options for State employees, including telecommuting, part-time work, job-share, and flexible work schedules.
- Program shall be designed to:
 - Increase employee efficiency and productivity;
 - Enhance work-life balance;
 - Promote employee's involvement in family, community, and civic activities;
 - Benefit the environment; and
 - Reduce the demands on parking at State offices and on transportation infrastructure.
- Requires a report 18 months after implementation regarding the effectiveness of the program and any recommendations for legislative action to further the identified goals.

Sec. 3. Simplifying Government for Businesses with Remote Workers

- Requires Secretary of Administration and Secretary of State, in collaboration with the Department of Labor, Agency of Commerce and Community Development, Department of Taxes, and other stakeholders, to design a system that:
 - Simplifies registration and provides clear information for businesses that employ remote workers in Vermont;

- Creates a single, centralized mechanism for making online payments to the State;
- Creates a single, centralized mechanism that businesses that employ remote workers in Vermont can use to meet their annual filing requirements (including a check-off if no required information has changed from the prior year); and
- Provides more direct support to businesses that employ remote workers in Vermont.
- Requires Secretary of Administration to submit a proposal to the General Assembly by December 15 that identifies opportunities to streamline requirements and reduce the administrative burden on businesses that employ remote workers in Vermont.

Sec. 4. Improving Infrastructure and Support for Remote Work

- Requires Secretary of Commerce and Community Development, in consultation with the Commissioners of Labor, Public Service, and Buildings and General Services, as well as other stakeholders, to identify and examine infrastructural improvements and other supports needed to enhance the ability of businesses to establish a remote presence in Vermont and to allow Vermonters and developing businesses to work and provide services remotely.
- Requires Secretary to develop a program to address the identified needs.
- Requires a report detailing Secretary's findings, plan to address the identified needs, and any recommendations for legislative action to implement the plan.

Sec. 5. Integrated Public-Private State Worksites

- Requires Secretary of Administration, in consultation with Secretary of Commerce and Community Development and Commissioner of Buildings and General Services, to examine the potential to establish remote worksites for use by both State and private employees.
- Requires a report of the findings and any recommendations for legislative action.

Sec. 6. Improvement of Targeted Workforce Educational Opportunities

- Requires Commissioner of Labor, in consultation with educational and workforce development stakeholders, to identify skilled occupations for which there is a current or projected shortage of workers in Vermont.
- Commissioner shall create a plan to develop, expand, and prioritize educational programs that will provide the skills necessary for each identified occupation.
- Requires a report detailing Commissioner's findings and plan, and any recommendations for legislative action necessary to implement the plan.

Sec. 7. Rural Workforce Broadband Program

- Requires Secretary of Commerce and Community Development, in consultation with Director for Telecommunications and Connectivity, to develop a program to promote economic development by encouraging development of broadband internet access in rural, high-cost areas of the State.
- Requires that the program be submitted to the General Assembly in the form of draft legislation necessary to implement it.