

1 S.81

2 Introduced by Senators Pearson, Ayer, Clarkson, Ingram, Lyons, MacDonald,
3 and Pollina

4 Referred to Committee on

5 Date:

6 Subject: Taxation; rooms and meals; occupancy charge

7 Statement of purpose of bill as introduced: This bill proposes to impose an
8 additional \$2.00 per night on each occupancy in the State and allocate the
9 receipts to the Workforce and Supportive Housing Fund for affordable and
10 workforce housing projects.

11 An act relating to an occupancy fee

12 It is hereby enacted by the General Assembly of the State of Vermont:

13 Sec. 1. 32 V.S.A. § 9241 is amended to read:

14 § 9241. IMPOSITION OF TAX

15 (a) An operator shall collect a tax of nine percent of the rent of each
16 occupancy plus a \$2.00 charge for each night of the occupancy.

17 * * *

1 Sec. 2. 10 V.S.A. chapter 22B is added to read:

2 CHAPTER 22B. WORKFORCE AND SUPPORTIVE HOUSING

3 § 547. WORKFORCE AND SUPPORTIVE HOUSING FUND

4 (a) The Workforce and Supportive Housing Fund is established, to be
5 managed in accordance with 32 V.S.A. chapter 7, subchapter 5 and
6 administered by the Vermont Housing and Conservation Board.

7 (b) The Board shall use the Fund for the following purposes:

8 (1) to create and preserve permanently affordable housing, including
9 workforce housing and supportive housing for the homeless, seniors, victims
10 of domestic or sexual violence, and other vulnerable populations;

11 (2) to fund infrastructure in support of affordable and workforce
12 housing;

13 (3) to provide rental assistance and other forms of housing-related
14 financial assistance for the homeless, seniors, victims of domestic or sexual
15 violence, and other vulnerable populations; and

16 (4) to provide housing-related supportive services for the homeless,
17 seniors, victims of domestic or sexual violence, and other vulnerable
18 populations.

19 (c) The Fund shall comprise the following:

20 (1) the receipts from the occupancy charge imposed by 32 V.S.A.
21 § 9241;

1 (2) any State or federal funds as may be appropriated by the General
2 Assembly; and

3 (3) any gifts, grants, or other contributions to the Fund.

4 (d) The monies deposited in the Fund during the prior fiscal quarter shall
5 be allocated as follows:

6 (1) to the Agency of Human Services:

7 (A) 30 percent for rental and other forms of housing-related
8 assistance, including assistances for rental arrearages, rapid rehousing, and
9 homelessness prevention; and

10 (B) 10 percent for housing-related supportive services.

11 (2) to the Vermont Housing and Conservation Board:

12 (A) 50 percent to support a revenue bond and other expenditures
13 furthering the development of permanently affordable workforce and
14 supportive housing for Vermonters with low income; and

15 (B) 10 percent for infrastructure in support of workforce housing
16 pilot projects.

17 (3) Of the amounts appropriated in subdivisions (1)(A) and (1)(B) of
18 this subsection, 25 percent or more of the funding shall be used to provide
19 assistance to victims of domestic or sexual violence.

20 (e) The Commissioner of Finance and Management may draw warrants for
21 disbursements from this Fund in anticipation of receipts.

1 (f) Any remaining balance at the end of the fiscal year shall be carried
2 forward in the Fund.

3 Sec. 3. FISCAL YEAR 2018 OCCUPANCY CHARGE ALLOCATIONS

4 (a) In fiscal year 2018, of the amount of the occupancy charge imposed by
5 32 V.S.A. § 9241 allocated to the Agency of Human Services from the
6 Workforce and Supportive Housing Fund in 10 V.S.A. § 547(d)(1)(A), the
7 funds shall be appropriated as follows:

8 (1) 30 percent to the Department for Children and Families for the
9 Vermont Rental Subsidy Program;

10 (2) 25 percent to the Office of Economic Opportunity for the Housing
11 and Opportunity Grant Program;

12 (3) 15 percent to the Department of Mental Health for the Homeless
13 Housing Subsidy Plus Care Program; and

14 (4) 30 percent to the Vermont State Housing Authority for “project
15 based” rental assistance for permanently affordable supportive housing funded
16 by the Vermont Housing and Conservation Board.

17 (b) In fiscal year 2018, of the amount of the occupancy charge imposed by
18 32 V.S.A. § 9241 allocated to the Agency of Human Services from the
19 Workforce and Supportive Housing Fund in 10 V.S.A. § 547(d)(1)(B), the
20 funds shall be appropriated as follows:

1 (1) 20 percent to the Office of Economic Opportunity for the Family

2 Supportive Housing Program;

3 (2) 30 percent to the Office of Economic Opportunity for the Housing
4 and Opportunity Grant Program;

5 (3) 25 percent to the Secretary of the Agency of Human Services for
6 direct service and service coordination grants; and

7 (4) 25 percent to the Department of Disabilities, Aging, and Independent
8 Living for the Assistive Community Care Services Program.

9 Sec. 4. EFFECTIVE DATE

10 This act shall take effect on July 1, 2017.