

**No. 105. An act relating to temporary municipal tax rate provisions in response to COVID-19.**

(H.947)

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

Sec. 1. MUNICIPAL TAX RATE; TEMPORARY AUTHORITY IN  
RESPONSE TO COVID-19

During a declared state of emergency under 20 V.S.A. chapter 1 due to COVID-19, the legislative body of a city, town, or incorporated village may adopt a budget and a municipal tax rate for the next fiscal year, provided that the city, town, or incorporated village has not held an annual or special meeting in the year 2020 to adopt a budget and municipal tax rate.

Sec. 2. EFFECTIVE DATE

This act shall take effect on passage.

Date Governor signed bill: June 15, 2020