

1 H.344

2 Introduced by Representatives Chase of Colchester, Birong of Vergennes,
3 Brownell of Pownal, Hooper of Burlington, Nicoll of Ludlow,
4 and O'Brien of Tunbridge

5 Referred to Committee on

6 Date:

7 Subject: Taxation; statewide education property tax; homestead; definition

8 Statement of purpose of bill as introduced: This bill proposes to require
9 owners of a homestead for the purposes of property tax income sensitivity
10 adjustments to occupy the dwelling for at least nine months out of the year.

11 An act relating to the definition of homestead

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

13 Sec. 1. 32 V.S.A. § 5401(7) is amended to read:

14 (7) "Homestead":

15 (A) "Homestead" means the principal dwelling and parcel of land
16 surrounding the dwelling, owned and occupied by a resident individual as the
17 individual's domicile or owned and fully leased on April 1, provided the
18 property is not leased for more than ~~182~~ 90 days out of the calendar year, or for
19 purposes of the renter property tax adjustment under subsection 6066(b) of this
20 title, rented and occupied by a resident individual as the individual's domicile.

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Sec. 2. EFFECTIVE DATE

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This act shall take effect on January 1, 2020 and apply to grand lists lodged

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after that date.