

1  
2  
3  
4  
5  
6  
7  
8  
9  
  
10  
11  
  
12  
13  
14  
15  
16  
17  
18  
19

H.373

Introduced by Representatives Carroll of Bennington, Brownell of Pownal,  
and Gannon of Wilmington

Referred to Committee on

Date:

Subject: Taxation; child care surcharge

Statement of purpose of bill as introduced: This bill proposes to create a  
uniform surcharge of \$30.00 per employee to raise money for child care  
subsidies.

An act relating to creating an employee surcharge to pay for child care  
subsidies

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

Sec. 1. 32 V.S.A. § 5830f is added to read:

§ 5830f. CHILD CARE ASSESSMENT

(a) Any Vermont individual personal income tax filer whose federal  
adjusted gross income includes more than \$1,000.00 in wages shall be assessed  
\$30.00 when filing a return for the tax due under section 5822 of this title.

(b) Monies levied and collected under this section shall be used to fund the  
Child Care Financial Assistance Program under 33 V.S.A. chapter 35,

1 subchapter 2 to increase market rates for reimbursements, expand eligibility,  
2 and increase the percentage of benefits.

3 (c) The assessment levied in this section shall be collected in the same  
4 manner as the personal income tax levied under this chapter, and the provisions  
5 for the assessment, collection, and enforcement of the tax imposed under  
6 section 5822 of this title shall also apply to the assessment levied under this  
7 section.

8 Sec. 2. EFFECTIVE DATE

9 This act shall take effect on July 1, 2019 and apply to returns filed for  
10 taxable year 2019 and after.