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H.737

Introduced by Representatives Sibia of Dover, Harrison of Chittenden,
Brumsted of Shelburne, Bancroft of Westford, Colston of
Winooski, Conquest of Newbury, Gannon of Wilmington,
Gardner of Richmond, Goslant of Northfield, Houghton of
Essex, Kitzmiller of Montpelier, LaClair of Barre Town,
Mrowicki of Putney, Palasik of Milton, Rogers of Waterville,
Webb of Shelburne, and Yantachka of Charlotte

Referred to Committee on

Date:

Subject: Municipal property tax; exemptions; emergency medical personnel;
first responders; volunteer firefighters

Statement of purpose of bill as introduced: This bill proposes to allow
municipalities to provide a local property tax exemption for emergency
medical personnel, first responders, and active volunteer firefighters.

An act relating to municipal property tax exemptions for emergency
services

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

2 Sec. 1. 32 V.S.A. § 3851 is added to read:

3 § 3851. EMERGENCY MEDICAL PERSONNEL; FIRST RESPONDERS;

4 VOLUNTEER FIREFIGHTERS

5 A town may vote to exempt from municipal property taxes, either in
6 whole or in part, homesteads owned by emergency medical personnel as
7 defined in 24 V.S.A. § 2651(6), first responders as defined in 24 V.S.A.
8 § 2651(10), and volunteer firefighters if the firefighter is an active member of a
9 local volunteer firefighting company as certified by that company. The
10 exemption allowed under this section shall apply to any tax year when the
11 individual owns the homestead, even if for part of the year, or if the owner's
12 participation, membership, or licensure to provide emergency medical services
13 terminates for part of the year.

14 Sec. 2. EFFECTIVE DATE

15 This act shall take effect on January 1, 2021 and apply to grand lists lodged
16 after that date.