

1 S.344

2 Introduced by Committee on Government Operations

3 Date: April 27, 2020

4 Subject: Municipal and county government; municipal tax rate and penalties;  
5 temporary provisions in response to COVID-19

6 Statement of purpose of bill as introduced: This bill proposes to authorize the  
7 legislative body of a municipal corporation to:

8 (1) extend or establish a new time and method of payment of property  
9 taxes;

10 (2) reduce or waive penalties, interest, and fees for late payment of  
11 property taxes; and

12 (3) adjust the municipal property tax rates for the calendar year 2020.

13 An act relating to temporary municipal tax rate provisions in response to  
14 COVID-19

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

16 Sec. 1. MUNICIPAL PROPERTY TAX; TEMPORARY PROVISIONS  
17 AUTHORIZING DEADLINE EXTENSION, WAIVER OF  
18 PENALTIES AND FEES, AND ADJUSTMENT OF MUNICIPAL  
19 TAX RATE

20 (a) Notwithstanding any provision of law to the contrary, during a declared  
21 state of emergency under 20 V.S.A. chapter 1 due to COVID-19, the legislative  
22 body of a municipality is authorized to:

1           (1) extend or establish a new time and method of payment for the  
2           municipal property tax and statewide education property tax collected by the  
3           municipality from taxpayers;

4           (2) establish a grace period for, decrease, or waive any penalty, interest,  
5           or fee imposed on taxpayers for the late payment of the municipal property tax  
6           or statewide education property tax collected by the municipality; and

7           (3) reduce the municipal property tax rate.

8           (b) The acts permitted by subsection (a) of this section may be adopted by  
9           majority vote of the legislative body of a municipality and shall expire on  
10          January 1, 2021.

11          (c) This section shall apply only to property taxes collected by a  
12          municipality from the taxpayers. This section shall not apply to any deadlines,  
13          penalties, or interest imposed on a municipality with respect to payment of the  
14          statewide education property tax due to the State or a school district.

15          Sec. 2. EFFECTIVE DATE

16          This act shall take effect on passage.