1	TO THE HONORABLE SENATE:
2	The Committee on Finance to which was referred House Bill No. 514
3	entitled "An act relating to miscellaneous tax provisions" respectfully reports
4	that it has considered the same and recommends that the Senate propose to the
5	House that the bill be amended as follows:
6	First: In Sec. 10, in subdivision (10)(D)(ii)(I), after "as defined in
7	24 V.S.A. § 1951," by inserting or provides emergency medical services or
8	first responder services, as defined under 24 V.S.A. § 2651,
9	Second: By inserting a Sec. 12a to read as follows:
10	Sec. 12a. TAX DATA ANALYSIS
11	(a) The Department of Taxes, with the cooperation of other executive
12	agencies, shall analyze how existing federal and State tax data could be used to
13	identify opportunities for State executive agencies to maximize the eligibility
14	of Vermonters for federal and State programs. For each opportunity, the
15	Department shall identify:
16	(1) how existing tax data could be used to streamline eligibility criteria
17	and application processes;
18	(2) any current restrictions on the use of federal and State tax data in the
19	context of the opportunity; and

1	(3) any changes to current law or to current data practices that would be
2	required to maximize the benefit to the Vermont beneficiary while insuring
3	taxpayer confidentiality.
4	(b) The Department of Taxes shall submit its analysis in the form of a
5	report to the Senate Committee on Finance and the House Committee on Ways
6	and Means no later than December 1, 2019.
7	Third: In Sec. 17 after the section heading "REPORT ON
8	NONPOSTSECONDARY USE OF HIGHER EDUCATION INVESTMENT
9	PLAN FUNDS" by striking out the word "The" and inserting in lieu thereof
10	the following: As far as practicable, the
11	Fourth: By inserting a Sec. 17a to read as follows:
12	Sec. 17a. REPEAL
13	Sec. 17 (report) of this act shall be repealed on July 1, 2021.
14	Fifth: In Sec. 32, land use change tax, in subsection (a), by striking out the
15	following:
16	In the instance where a parcel is withdrawn and value established, and then
17	a portion of the withdrawn parcel is developed, the land use change tax on the
18	entire originally withdrawn parcel is due.
19	Sixth: By inserting a Sec. 32a to read as follows:
20	Sec. 32a. LAND USE CHANGE TAX

1	No later than October 15, 2019, the Department of Taxes shall make
2	recommendations to the Current Use Advisory Board for rulemaking to
3	address the application of the land use change tax when land is withdrawn
4	from current use and subsequently only a portion of the land is developed.
5	Seventh: By inserting a Sec. 36b to read as follows:
6	Sec. 36b. 32 V.S.A. § 9741 is amended to read:
7	§ 9741. SALES NOT COVERED
8	Retail sales and use of the following shall be exempt from the tax on retail
9	sales imposed under section 9771 of this title and the use tax imposed under
10	section 9773 of this title.
11	* * *
12	(3) Agriculture feeds, seed, plants, baler twine, silage bags, agricultural
13	wrap, sheets of plastic for bunker covers, liming materials, breeding and other
14	livestock, semen breeding fees, baby chicks, turkey poults, agriculture
15	chemicals other than pesticides, veterinary supplies, and bedding; and
16	fertilizers and pesticides for use and consumption directly in the production for
17	sale of tangible personal property on farms, including stock, dairy, poultry,
18	fruit and truck farms, orchards, nurseries, or in greenhouses or other similar
19	structures used primarily for the raising of agricultural or horticultural
20	commodities for sale.
21	* * *

1	(53) Prescription drugs intended for animal use, and durable medical
2	equipment and prosthetics intended for animal use, and veterinary supplies
3	intended for animal use. As used in this subdivision, "prescription drugs
4	intended for animal use" means a drug dispensed only by or upon the lawful
5	written order of a licensed veterinarian, and "veterinary supplies" mean
6	tangible personal property therapeutic in nature, not normally used absent
7	illness or injury, and not intended for repeated usage.
8	Eighth: In Sec. 38, effective dates, in subdivision (3), by striking out "and"
9	and inserting in lieu thereof, and after "36a (automotive parts)" by inserting
10	and 36b (veterinary supplies)
11	
12	
13	
14	(Committee vote:)
15	
16	Senator
17	FOR THE COMMITTEE