

1 Sec. X. BILLING AND COLLECTION OF EDUCATION PROPERTY
2 TAX; DEPARTMENT OF TAXES; IMPLEMENTATION PLAN

3 (a) On or before January 15, 2021, the Department of Taxes, in
4 consultation with the Vermont League of Cities and Towns, the Vermont
5 Municipal Clerks' and Treasurers' Association, the Vermont Bankers
6 Association, and the Association of Vermont Credit Unions, shall submit to the
7 House Committees on Ways and Means and on Government Operations and
8 the Senate Committees on Finance and on Government Operations an
9 implementation plan to transition the responsibility for billing and collecting
10 the statewide education property tax from municipalities to the Department.
11 The implementation plan shall include recommended legislation and estimates
12 of the fiscal impact of the proposed transition. The Department shall have the
13 legal and fiscal assistance of the Office of Legislative Council and the Joint
14 Fiscal Office in preparing the implementation plan.

15 (b) The Department shall address the following in its proposed
16 implementation plan:

17 (1) adjustments to the assessment calendar;

18 (2) establishment of billing dates and the format of bills;

19 (3) establishment of collection dates, methods of payment, including
20 withholding, and any early payment discount;

21 (4) authority to collect delinquent payments, penalties, and interest;

- 1 (5) administration of education payments to school districts;
- 2 (6) municipal obligation for locally voted exemptions from the
- 3 education property tax;
- 4 (7) jurisdiction over appeals and abatements;
- 5 (8) timing and duration of the transition period;
- 6 (9) estimated fiscal impact of the implementation plan during the
- 7 transition phase and anticipated operational budget; and
- 8 (10) any other consideration relating to the transition of billing and
- 9 collecting the statewide education property tax from municipalities to the
- 10 Department.