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H.156

Introduced by Representatives Harrison of Chittenden, Christie of Hartford,
and Shaw of Pittsford

Referred to Committee on

Date:

Subject: Taxation; property taxes; exemption; firefighters

Statement of purpose of bill as introduced: This bill proposes to allow
municipalities to provide a local property tax exemption for volunteer
firefighters.

An act relating to a municipal property tax exemption for volunteer
firefighters

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

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

§ 3851. VOLUNTEER FIREFIGHTERS

A town may vote to exempt, either in whole or in part, homesteads owned
by volunteer firefighters from municipal property taxes. The exemption shall
apply to any tax year when the volunteer firefighter owns the homestead and is
an active member of a local volunteer firefighting company, as certified by that
company, even if the homestead is owned for part of the year, or the owners'

1 participation in the volunteer firefighting company terminates for part of the
2 year.

3 Sec. 2. EFFECTIVE DATE

4 This act shall take effect on January 1, 2020 and apply to grand lists lodged
5 after that date.