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H.178

Introduced by Representatives Cina of Burlington, Brumsted of Shelburne,
Colburn of Burlington, Cordes of Lincoln, Fegard of Berkshire,
Gamache of Swanton, Gonzalez of Winooski, Lippert of
Hinesburg, Masland of Thetford, McCullough of Williston,
Rachelson of Burlington, Ralph of Hartland, and Savage of
Swanton

Referred to Committee on

Date:

Subject: Taxation; property taxes; exemptions; Native American real property

Statement of purpose of bill as introduced: This bill proposes to exempt from
State property taxes real property owned by a State-recognized Indian tribe, by
an enrolled member of a State-recognized Indian tribe, or by a nonprofit
organization associated with a State-recognized Indian tribe, provided those
lands have sacred or cultural significance.

An act relating to exempting real property associated with a State-
recognized Indian tribe from property taxation

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

2 Sec. 1. 32 V.S.A. § 3802(18) is added to read:

3 (18) Real property owned by a State-recognized Indian tribe, by an
4 enrolled member of a State-recognized Indian tribe, or by a nonprofit
5 organization associated with a State-recognized Indian tribe, provided those
6 real properties have sacred or cultural significance. As used in this
7 subdivision, “State-recognized Indian tribe” refers to tribes recognized under 1
8 V.S.A. chapter 23.

9 Sec. 2. EFFECTIVE DATE

10 This act shall take effect on July 1, 2019 and apply to grand lists lodged for
11 fiscal year 2021 and after.