

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13 Sec. 17 (report) of this act shall be repealed on July 1, 2021.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16 In the instance where a parcel is withdrawn and value established, and then
17 a portion of the withdrawn parcel is developed, the land use change tax on the
18 entire originally withdrawn parcel is due.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 (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)

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14 (Committee vote: _____)

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Senator _____

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FOR THE COMMITTEE