

1 Sec. 1. MUNICIPAL PROPERTY TAX; TEMPORARY PROVISIONS

2 AUTHORIZING DEADLINE EXTENSION, WAIVER OF

3 PENALTIES AND FEES, AND ADJUSTMENT OF MUNICIPAL

4 TAX RATE

5 (a) Notwithstanding any provision of law to the contrary, during a declared
6 state of emergency under 20 V.S.A. chapter 1 due to COVID-19, the
7 legislative body of a municipality is authorized to:

8 (1) extend or establish a new time and method of payment for the
9 municipal property tax and statewide education property tax collected by the
10 municipality from taxpayers;

11 (2) establish a grace period for, decrease, or waive any penalty, interest,
12 or fee imposed on taxpayers for the late payment of the municipal property tax
13 or statewide education property tax collected by the municipality; and

14 (3) reduce the municipal property tax rate.

15 (b) The acts permitted by subsection (a) may be adopted by majority vote
16 of the legislative body of a municipality and shall expire on January 1, 2021.

17 (c) This section shall apply only to property taxes collected by a
18 municipality from the taxpayers. This section shall not apply to any deadlines,
19 penalties, or interest imposed on a municipality with respect to payment of the
20 statewide education property tax due to the State or a school district.

21 Sec. 2. EFFECTIVE DATE

1 This act shall take effect on passage.

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5 (Committee vote: _____)

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Senator _____

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FOR THE COMMITTEE