

1 S.96

2 Senators Bray and Cummings move that the Senate concur in the House

3 Proposal of Amendment with a further amendment as follows:

4 First: In Sec. 1, 10 V.S.A. chapter 37, subchapter 5, in section 924, in  
5 subsection (f), by adding a new subdivision (1) to read as follows:

6 (1) include in grant agreements with the clean water service provider  
7 requirements, benchmarks, conditions, or penalty provisions to provide for  
8 ongoing accountability;

9 and by renumbering the remaining subdivisions of subsection (f) to be  
10 numerically correct

11 and in subsection (g), in subdivision (2)(E), after the words “two persons  
12 representing” by striking out the words “from each municipality” and inserting  
13 in lieu thereof municipalities

14 Second: By striking out Sec. 3a (Clean Water Fund), in its entirety, and  
15 inserting in lieu thereof the following:

16 Sec. 3a. [Deleted.]

17 Third: By striking out Secs. 4a (Education Fund) and 4b (repeal) in their  
18 entirety and inserting in lieu thereof the following:

1 Sec. 4a. 32 V.S.A. § 9241 is amended to read:

2 § 9241. IMPOSITION OF TAX

3 (a) An operator shall collect a tax of ~~nine~~ 10 percent of the rent of each  
4 occupancy.

5 (b) An operator shall collect a tax on the sale of each taxable meal at the  
6 rate of ~~nine~~ 10 percent of each full dollar of the total charge and on each sale  
7 for less than one dollar and on each part of a dollar in excess of a full dollar in  
8 accordance with ~~the following formula:~~ a formula developed and published by  
9 the Department of Taxes.

10 ~~————— \$0.01-0.11 ————— \$0.01~~

11 ~~————— 0.12-0.22 ————— 0.02~~

12 ~~————— 0.23-0.33 ————— 0.03~~

13 ~~————— 0.34-0.44 ————— 0.04~~

14 ~~————— 0.45-0.55 ————— 0.05~~

15 ~~————— 0.56-0.66 ————— 0.06~~

16 ~~————— 0.67-0.77 ————— 0.07~~

17 ~~————— 0.78-0.88 ————— 0.08~~

18 ~~————— 0.89-1.00 ————— 0.09~~

19 (c) An operator shall collect a tax on each sale of alcoholic beverages at the  
20 rate of 10 percent of each full dollar of the total charge and on each sale for  
21 less than one dollar and on each part of a dollar in excess of a full dollar in

1 accordance with ~~the following formula:~~ a formula developed and published by  
2 the Department of Taxes.

3 ~~————— \$0.01 0.14 ————— \$0.01~~

4 ~~————— 0.15 0.24 ————— 0.02~~

5 ~~————— 0.25 0.34 ————— 0.03~~

6 ~~————— 0.35 0.44 ————— 0.04~~

7 ~~————— 0.45 0.54 ————— 0.05~~

8 ~~————— 0.55 0.64 ————— 0.06~~

9 ~~————— 0.65 0.74 ————— 0.07~~

10 ~~————— 0.75 0.84 ————— 0.08~~

11 ~~————— 0.85 0.94 ————— 0.09~~

12 ~~————— 0.95 1.00 ————— 0.10~~

13 Sec. 4b. 32 V.S.A. § 9242(c) is amended to read:

14 (c) A tax of ~~nine~~ 10 percent of the gross receipts from meals, ~~and~~  
15 occupancies, ~~and 10 percent of the gross receipts from~~ alcoholic beverages,  
16 exclusive of taxes collected pursuant to section 9241 of this title, received from  
17 occupancy rentals, taxable meals, and alcoholic beverages by an operator, is  
18 hereby levied and imposed and shall be paid to the State by the operator as  
19 herein provided. Every person required to file a return under this chapter shall,  
20 at the time of filing the return, pay the Commissioner the taxes imposed by this  
21 chapter as well as all other monies collected by him or her under this chapter;

1 provided, however, that every person who collects the taxes on taxable meals  
2 and alcoholic beverages according to the tax bracket schedules of section 9241  
3 of this title shall be allowed to retain any amount lawfully collected by the  
4 person in excess of the tax imposed by this chapter as compensation for the  
5 keeping of prescribed records and the proper account and remitting of taxes.

6 Sec. 4c. 10 V.S.A. § 1388 is amended to read:

7 § 1388. CLEAN WATER FUND

8 (a) There is created a special fund to be known as the Clean Water Fund to  
9 be administered by the Secretary of Administration. The Fund shall consist of:

10 (1) revenues from the Property Transfer Tax surcharge established under  
11 32 V.S.A. § 9602a;

12 (2) other gifts, donations, and impact fees received from any source,  
13 public or private, dedicated for deposit into the Fund and approved by the  
14 Secretary of Administration;

15 (3) the unclaimed beverage container deposits (escheats) remitted to the  
16 State under chapter 53 of this title; ~~and~~

17 (4) 8 percent of the revenues from the meals and rooms taxes imposed  
18 under 32 V.S.A. chapter 225; and

19 ~~(4)(5)~~ other revenues dedicated for deposit into the Fund by the General  
20 Assembly.

21 \* \* \*

1 Sec. 4d. 16 V.S.A. § 4025 is amended to read:

2 § 4025. EDUCATION FUND

3 (a) The Education Fund is established to comprise the following:

4 \* \* \*

5 (4) ~~25~~ 23 percent of the revenues from the meals and rooms taxes  
6 imposed under 32 V.S.A. chapter 225;

7 \* \* \*

8 Sec. 4e. 32 V.S.A. § 435(b) is amended to read:

9 (b) The General Fund shall be composed of revenues from the following  
10 sources:

11 \* \* \*

12 (7) ~~75~~ 69 percent of the meals and rooms taxes levied pursuant to  
13 chapter 225 of this title;

14 \* \* \*

15 Fourth: By striking out Sec. 11 (effective dates) in its entirety and inserting  
16 in lieu thereof the following:

17 Sec. 11. EFFECTIVE DATES

18 This act shall take effect on July 1, 2019, except Secs. 4a–4e (meals and  
19 rooms tax rates and allocation) shall take effect on December 1, 2019.