

1 Introduced by Senate Committee on Government Operations

2 Referred to Committee on

3 Date:

4 Subject: Municipal and county government; municipal tax rate and penalties;

5 temporary provisions in response to COVID-19

6 Statement of purpose of bill as introduced: This bill proposes to: 1) authorize
7 the legislative body of a municipal corporation to extend the deadline for
8 payment of local property taxes, reduce or waive penalties, interest and
9 collection fees for delinquent payment of local property taxes, and adjust the
10 municipal tax rate for fiscal year 2020; and 2) to temporarily suspend the
11 requirement that a party to a marriage appear in person to sign the marriage
12 license.

13 An act relating to temporary municipal tax rate and marriage license
14 provisions in response to COVID-19

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

16 Sec. 1. MUNICIPAL PROPERTY TAX; TEMPORARY PROVISIONS

17 AUTHORIZING DEADLINE EXTENSION, WAIVER OF PENALTIES

18 AND FEES, AND ADJUSTMENT OF MUNICIPAL TAX RATE

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

4 (1) extend or establish a new time and method of payment of the
5 municipal property tax for fiscal year 2020;

6 (2) decrease, waive, or otherwise establish a grace period for any
7 penalty associated with late payment of the municipal property tax for fiscal
8 year 2020; and

9 (3) reduce the municipal property tax rate for fiscal year 2020.

10 (b) This section shall not apply to any provision of law governing the
11 Statewide Education Property Tax. Subsection (a) of this section shall only
12 apply to the municipal property tax.

13 Sec. 2. MARRIAGE LICENSES; TEMPORARY SUSPENSION OF IN-
14 PERSON SIGNING REQUIREMENT

15 Notwithstanding 18 V.S.A. § 5131(a)(1), during a declared state of
16 emergency under 20 V.S.A. chapter 1 due to COVID-19, a party to a civil
17 marriage shall not be required to sign the marriage license in the presence of a
18 town clerk.

19 Sec. 3. EFFECTIVE DATE

20 This act shall take effect on passage.