

1 Introduced by Committee on Government Operations

2 Date:

3 Subject: Municipal and county government; municipal tax rate and penalties;  
4 temporary provisions in response to COVID-19

5 Statement of purpose of bill as introduced: This bill proposes to authorize the  
6 legislative body of a municipal corporation to:

7 (1) extend the deadline for payment of property taxes;

8 (2) reduce or waive penalties, interest, and fees for late payment of  
9 property taxes; and

10 (3) adjust the municipal tax rate for the calendar year 2020.

11 An act relating to temporary municipal tax rate provisions in response to  
12 COVID-19

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

14 Sec. 1. MUNICIPAL PROPERTY TAX; TEMPORARY PROVISIONS

15 AUTHORIZING DEADLINE EXTENSION, WAIVER OF

16 PENALTIES AND FEES, AND ADJUSTMENT OF MUNICIPAL

17 TAX RATE

18 Notwithstanding any provision of law to the contrary, during a declared

19 state of emergency under 20 V.S.A. chapter 1 due to COVID-19, the

20 legislative body of a municipality is authorized to:

1           (1) extend or establish a new time and method of payment of the  
2           municipal property tax and Statewide education property tax for the calendar  
3           year 2020;

4           (2) decrease, waive, or otherwise establish a grace period for any  
5           penalty, interest, or fee associated with late payment of the municipal property  
6           tax or Statewide education property tax for the calendar year 2020; and

7           (3) reduce the municipal property tax rate for the calendar year 2020.

8           Sec. 2. EFFECTIVE DATE

9           This act shall take effect on passage.