

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 or establish a new time and method of payment of property
8 taxes;

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

11 (3) adjust the municipal property tax rates for the calendar year 2020.

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

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

15 Sec. 1. MUNICIPAL PROPERTY TAX; TEMPORARY PROVISIONS

16 AUTHORIZING DEADLINE EXTENSION, WAIVER OF

17 PENALTIES AND FEES, AND ADJUSTMENT OF MUNICIPAL

18 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 for the
5 municipal property tax and statewide education property tax collected by the
6 municipality from taxpayers;

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

10 (3) reduce the municipal property tax rate.

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

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

17 Sec. 2. EFFECTIVE DATE

18 This act shall take effect on passage.