

No. 90. An act relating to exempting property owned by Vermont-recognized Native American tribes from property tax.

(H.556)

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

Sec. 1. FINDINGS; STATEMENT OF PURPOSE

The General Assembly finds that Vermont lands are the historic and current territories of the Western Abenaki people. Stewardship of these lands was removed from the Abenaki by European governments and settlers. The General Assembly acknowledges the Abenaki people as the traditional land caretakers of Ndakinna (En-DAH-kee-nah), which includes parts of Vermont, New England, and Quebec. The purpose of this act is to acknowledge the Western Abenaki people and to provide a statewide and municipal property tax exemption for property owned by those peoples.

Sec. 2. 32 V.S.A. § 3800(p) is added to read:

(p) The statutory purpose of the exemption under subdivision 3802(21) of this title for property owned by Native American tribes is to recognize those peoples as the traditional land caretakers of Vermont and to lower their costs to allow them to dedicate more of their financial resources to furthering their tribe-related activities.

Sec. 3. 32 V.S.A. § 3802 is amended to read:

§ 3802. PROPERTY TAX

The following property shall be exempt from taxation:

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(21) Real and personal property owned by a Native American tribe that has been recognized pursuant to 1 V.S.A. chapter 23 or owned by a nonprofit organization that is organized for the tribe's benefit and controlled by the tribe, provided the property is used for purposes of the tribe and is not leased or rented for profit.

Sec. 4. EFFECTIVE DATE

This act shall take effect on July 1, 2022.

Date Governor signed bill: April 20, 2022