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H.556

Introduced by Representatives Sims of Craftsbury, Bluemle of Burlington,  
Brumsted of Shelburne, Anthony of Barre City, Birong of  
Vergennes, Bongartz of Manchester, Brown of Richmond,  
Christie of Hartford, Cina of Burlington, Cordes of Lincoln,  
Goldman of Rockingham, Killacky of South Burlington,  
Mrowicki of Putney, O'Brien of Tunbridge, Ode of Burlington,  
Rachelson of Burlington, Stebbins of Burlington, Stevens of  
Waterbury, Surprenant of Barnard, Troiano of Stannard, White  
of Hartford, Whitman of Bennington, Wood of Waterbury, and  
Yantachka of Charlotte

Referred to Committee on

Date:

Subject: Taxation; property tax; exemption; Vermont-recognized tribes

Statement of purpose of bill as introduced: This bill proposes to exempt from  
the statewide education property tax and the municipal property tax all  
property owned by Native American tribes that have been recognized pursuant  
to 1 V.S.A. chapter 23 or owned by the nonprofit organizations that are  
organized for the benefit of those tribes. To be eligible for the exemption, the  
property must be used for purposes of the tribe and may not be leased or rented  
for profit.

1 An act relating to exempting property owned by Vermont-recognized  
2 Native American tribes from property tax

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

4 Sec. 1. FINDINGS; STATEMENT OF PURPOSE

5 The General Assembly finds that Vermont lands are the historic and current  
6 territories of the Western Abenaki people. Stewardship of these lands was  
7 removed from the Abenaki when Europeans made Vermont a state in 1791.  
8 The General Assembly acknowledges the Abenaki people as the traditional  
9 land caretakers of Ndakinna (En-DAH-kee-nah), which includes parts of  
10 Vermont, New England, and Quebec. The purpose of this act is to  
11 acknowledge the Western Abenaki people and to provide a statewide and  
12 municipal property tax exemption for property owned by those peoples.

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

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

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

20 § 3802. PROPERTY TAX

21 The following property shall be exempt from taxation:

22 \* \* \*

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

5           Sec. 4. EFFECTIVE DATE

6           This act shall take effect on July 1, 2022.