

1 H.556

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

12 Referred to Committee on

13 Date:

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

15 Statement of purpose of bill as introduced: This bill proposes to exempt from
16 the statewide education property tax and the municipal property tax all
17 property owned by Native American tribes that have been recognized pursuant
18 to 1 V.S.A. chapter 23 or owned by the nonprofit organizations that are
19 organized for the benefit of those tribes. To be eligible for the exemption, the
20 property must be used for purposes of the tribe and may not be leased or
21 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.~~

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.

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

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

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

15 § 3802. PROPERTY TAX

1 The following property shall be exempt from taxation:

2 * * *

(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.

3 Sec. 4. EFFECTIVE DATE

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