

**Miscellaneous Tax Bill**

2/24/2021

Sec.	Tax Type	Notes
<b>Meals and Rooms Tax</b>		
1	<p>32 V.S.A. § 9202</p> <p>Application of the meals tax when a meal delivery platform delivers meals to consumers and to any delivery or other facilitator charge. Adds new definition of “taxable meal facilitators,” who will be considered “operators” liable for collection and remittance of meals tax.</p>	
<b>Education Property Tax</b>		
2	<p>32 V.S.A. § 6074</p> <p>Allow claimants to amend certain fields on their Property Tax Credit claim: housesite value, housesite education tax, housesite municipal tax, ownership percentage. Currently, the only recourse for correcting errors in these fields is to request an extraordinary relief remedy from the Commissioner through the Taxpayer Advocate.</p>	
<b>Administration; payment methods</b>		
3-7	<p>32 V.S.A. §§ 3110, 5874, 7483, 9243, 9776</p> <p>Allows the Department to accept all payment types. Updates a law enacted in 1966 that conflicts with payment language in 32 V.S.A. § 3110 enacted in 1991. The proposal would conform to the current treatment, which is to accept payment by check or ACH, and to require certified checks in certain circumstances.</p> <p>Amends methods of payments for several tax types to refer to 32 V.S.A. § 3110: income tax, estate tax, meals and rooms tax, and sales tax.</p>	
<b>Current Use</b>		
8-9	<p>32 V.S.A. §§ 3757(f) and 3777</p> <p>Replaces inadvertently repealed subsection (§ 3757(f)) and repeals fee section (§ 3777) intended to be repealed on July 1, 2020.</p>	
<b>Sales and Use Tax</b>		
10	<p>32 V.S.A. § 9706(nn)</p> <p>Creates new statutory purpose for tax expenditure created in 2020: sales tax exemption for sales of recyclable paper carryout bags.</p>	
<b>Town Clerk Recording Fees</b>		
11	<p>32 V.S.A. § 5258</p> <p>Increases certain town clerk fees from \$10 to \$15 per page or recording.</p>	

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<b>Health Care Sunset Extensions</b>		
<b>12</b>	33 V.S.A. § 1955a Extends sunset of home health agency assessment from July 1, 2021 to July 1, 2023.	
<b>13</b>	32 V.S.A. § 10402 Extends sunset of allocation of health care claims tax revenues to Health IT-Fund from July 1, 2021 to July 1, 2023.	Not yet reviewed by W&M
<b>Effective Dates</b>		
<b>14</b>	Default effective date is upon passage.	
<b>(1)</b>	Secs. 7–9 (current use contingent lien and subordination fee) take effect retroactively on July 1, 2020.	
<b>(2)</b>	Sec. 10 (tax expenditure statutory purpose) takes effect retroactively on July 1, 2020.	