1	H.510
2	Representative LaClair of Barre Town moves that the bill be amended as
3	follows:
4	First: In Sec. 1, 32 V.S.A. § 5830f, in subsection (b), by striking out
5	" <u>\$200,000.00</u> " and inserting in lieu thereof " <u>\$100,000.00</u> "
6	Second: By striking out Sec. 6, effective dates, and its reader assistance
7	heading in their entireties and inserting in lieu thereof the following:
8	* * * Nurse or Nursing Assistant Credit * * *
9	Sec. 6. 32 V.S.A. § 5830g is added to read:
10	§ 5830g. CREDIT FOR VERMONT NURSES OR NURSING ASSISTANTS
11	(a) A resident of this State who qualifies as a Vermont nurse or nursing
12	assistant shall be eligible for a refundable credit equal to \$925.00 against the
13	tax imposed under section 5822 of this title.
14	(b) As used in this section, "Vermont nurse or nursing assistant" means:
15	(A) a resident who is licensed under 26 V.S.A. § 1572(2), (3), or (4);
16	1641(2); or 1642 and received wages:
17	(i) directly from a Vermont health care provider for services
18	constituting registered nursing, licensed practical nursing, advanced practice
19	registered nursing; or
20	(ii) as a nursing assistant.

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1	(B) "Vermont nurse or nursing assistant" also means nursing
2	program faculty receiving wages from a Vermont nursing education program.
3	Sec. 7. 32 V.S.A. § 5813(z) is added to read:
4	(z) The statutory purpose of the Vermont nurse or nursing assistant credit
5	in section 5830g of this title is to encourage and retain Vermonters who work
6	as nurses or nursing assistants in this State.
7	* * * Effective Dates * * *
8	Sec. 8. EFFECTIVE DATES
9	(a) This section and Sec. 4 (report on monthly child tax credit payments)
10	shall take effect on passage.
11	(b) Notwithstanding 1 V.S.A. § 214, Secs. 1 (child tax credit), 3 (child tax
12	credit statutory purpose), 5 (Social Security income exclusion), and 6-7 (nurse
13	or nursing assistant credit) shall take effect retroactively on January 1, 2022
14	and shall apply to taxable years beginning on and after January 1, 2022.
15	(c) Sec. 2 (advance payment of child tax credit) shall take effect on
16	January 1, 2023 and shall apply to taxable years beginning on and after
17	January 1, 2023.
18	and that after passage the title of the bill be amended to read: "An act
19	relating to the Vermont Child Tax Credit, the Vermont Social Security income
20	exclusion, and the Vermont Nurse or Nursing Assistant Credit"