

## H.436 – Miscellaneous Tax Bill – As Introduced

### Section-by-section summary

Sec.	Tax Type	Notes
<b>Meals and Rooms Tax</b>		
<b>1</b>	<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>2</b>	<p>32 V.S.A. § 9202</p> <p>Amends definitions of taxable meal and alcoholic beverages to exempt alcoholic beverages from tax when sold under the same circumstances under which food or beverage is exempt.</p>	
<b>Education Property Tax</b>		
<b>3</b>	<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>		
<b>4–8</b>	<p>32 V.S.A. §§ 3110, 5874, 7483, 9243, 9776</p> <p>Allows 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. Conforms to current Department policy to accept payment by check or ACH and to require payment by other means if an uncertified check is not honored.</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>		
<b>9–10</b>	<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Replaces inadvertently repealed subsection (§ 3757(f)) and repeals fee section (§ 3777) intended to be repealed on July 1, 2020.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>		
<b>11</b>	<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>	

**H.436 – Miscellaneous Tax Bill – As Introduced**  
Section-by-section summary

<b>Town Clerk Recording Fees</b>		
<b>12</b>	32 V.S.A. § 5258 Increases certain town clerk fees from \$10 to \$15 per page or recording.	
<b>Health Care Sunset Extensions</b>		
<b>13</b>	33 V.S.A. § 1955a Extends sunset of home health agency assessment from July 1, 2021 to July 1, 2023.	
<b>14</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.	
<b>Pharmaceutical Manufacturers Annual Reporting</b>		
<b>15</b>	18 V.S.A. § 4632 Amends annual deadlines for manufacturers of prescribed products to report and pay fees to the Attorney General’s Office for allowable expenditures or gifts. Makes both reporting and fee payment due on or before April 1.	
<b>Effective Dates</b>		
<b>16</b>	Default effective date is July 1, 2021	
<b>(1)</b>	Sec. 1 (taxable meal facilitators) takes effect on August 1, 2021.	
<b>(2)</b>	Sec. 2 (alcoholic beverages) takes effect retroactively on April 1, 2021.	
<b>(3)</b>	Secs. 9–10 (current use contingent lien and subordination fee) and 11 (tax expenditure statutory purpose) take effect retroactively on July 1, 2020. Notes that Secs. 9–10 are retroactive to correct an erroneous technical revision made to an act in 2019.	