

1 TO THE HONORABLE SENATE:

2 The Committee on Appropriations to which was referred House Bill No.  
3 315 entitled “An act relating to COVID-19 relief” respectfully reports that it  
4 has considered the same and recommends that the Senate propose to the House  
5 that the bill be amended as follows:

6 First: By striking Secs. 23 and 24 (annual link to federal statutes) in their  
7 entirety and inserting in lieu thereof:

8 Sec. 23. [Deleted.]

9 Sec. 24. TAXATION; ANNUAL LINK TO FEDERAL STATUTES;  
10 TAX YEAR 2020

11 It is the intent of the General Assembly that this act shall include legislative  
12 language conforming the Vermont tax code under 32 V.S.A. §§ 5824 and  
13 7402(8) to the statutes of the United States for taxable year 2020, and further,  
14 to make explicit in this act the incorporation or lack thereof of the federal  
15 income tax-related changes enacted on March 11, 2021 in the American  
16 Recovery Plan Act, Pub. L. No. 117-2.

17 Second: By striking Sec. 33 (effective dates) in its entirety and inserting in  
18 lieu thereof:

19 Sec. 33. EFFECTIVE DATES

1        This act shall take effect on passage, except notwithstanding 1 V.S.A. §  
2        214, Sec. 5 (mortgage assistance foreclosure assistance) shall take effect  
3        retroactively on January 1, 2021.

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8        (Committee vote: \_\_\_\_\_)

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Senator \_\_\_\_\_

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FOR THE COMMITTEE