

1 TO THE HONORABLE SENATE:

2 The Committee on Finance to which was referred House Bill No. 738  
3 entitled “An act relating to technical and administrative changes to Vermont’s  
4 tax laws” respectfully reports that it has considered the same and recommends  
5 that the Senate propose to the House that the bill be amended as follows:

6 First: By striking out Sec. 15, 10 V.S.A. § 4255(c)(7), in its entirety and  
7 inserting in lieu thereof:

8 Sec. 15. 10 V.S.A. § 4255(c)(7) is amended to read:

9 (7) A certified citizen of a Native American Indian tribe that has been  
10 recognized by the State pursuant to 1 V.S.A. chapter 23 may receive a free  
11 permanent fishing license or, if the person qualifies for a hunting license, a free  
12 permanent combination hunting and fishing license free of charge one or all of  
13 the permanent fishing, hunting, or trapping licenses set forth in subdivisions  
14 (1)(A)–(D) of this subsection if qualified for the license and upon submission  
15 of a current and valid tribal identification card.

16 \* \* \*

17 Second: By striking out Sec. 17, effective dates, and its associated reader  
18 assistance heading in their entirety and inserting in lieu thereof the following  
19 to read:

20 \* \* \* Legislative Expense Reimbursement \* \* \*

21 Sec. 17. 32 V.S.A. § 1052(b) is amended to read:

1 (b) During any session of the General Assembly, each member is entitled  
2 to receive expenses as follows:

3 (1) Mileage reimbursement. ~~An allowance~~ Reimbursement equal to the  
4 ~~cost of one round trip each day between Montpelier and the member's home~~  
5 actual mileage traveled for each day of session in which the member ~~did not~~  
6 ~~rent lodging in Montpelier or the vicinity.~~ If a member rents lodging in  
7 ~~Montpelier or the vicinity for an entire week of session, the member is entitled~~  
8 ~~to an allowance for the cost of one round trip for that week~~ travels between  
9 Montpelier and the member's home or from Montpelier or from the member's  
10 home to another site on officially sanctioned legislative business. The  
11 ~~allowance~~ Reimbursement of actual mileage traveled under this subdivision  
12 shall be at the rate per mile determined by the federal Office of Government-  
13 wide Policy and published in the Federal Register for the year of the session.

14 \* \* \*

15 (4) Intent. ~~It is the intent of the General Assembly that only~~ Only a  
16 ~~member who is away from home and remains in Montpelier or the vicinity on~~  
17 ~~the night preceding or following the day in which that member's chamber met~~  
18 substantiates actual mileage traveled shall receive reimbursement for expenses  
19 as provided in subdivision (1) of this subsection.



1 **Sec. [ ]**. EFFECTIVE DATES

2 (a) This section shall take effect on passage.

3 (b) Notwithstanding 1 V.S.A. § 214, Secs. 1–3 (enhanced life estates;  
4 property transfer tax), 4 and 5 (underpayment penalties; deadlines) and 18  
5 (529 plans; student loan repayment; VHEIP income tax credit) shall take effect  
6 retroactively on January 1, 2022 and shall apply to taxable years beginning on  
7 and after January 1, 2022.

8 (c) Notwithstanding 1 V.S.A. § 214, Secs. 6 and 7 (annual link to federal  
9 statutes) shall take effect retroactively on January 1, 2022 and shall apply to  
10 taxable years beginning on and after January 1, 2021.

11 (d) Secs. 8 (32 V.S.A. § 5862b; Children’s Trust Foundation checkoff) and  
12 11 (transition; Children’s Trust Fund; FY 2023 transfers) shall take effect on  
13 July 1, 2022.

14 (e) Secs. 9 (33 V.S.A. § 3303(b); Children’s Trust Fund administration)  
15 and 10 (repeals; Children’s Trust Fund) shall take effect on December 31,  
16 2022.

17 (f) Notwithstanding 1 V.S.A. § 214, Secs. 12 and 13 (reporting federal  
18 audits and adjustments; partnerships) shall take effect retroactively on  
19 January 1, 2022 and shall apply to any adjustments to a taxpayer’s federal  
20 taxable income with a final determination date occurring on and after July 1,  
21 2022.

1           (g) Notwithstanding 1 V.S.A. § 214, Sec. 14 (taxation of land underlying  
2           solar plant or energy storage facility) shall take effect retroactively on July 1,  
3           2021.

4           (h) Secs. 15 and 16 (fishing, hunting, and trapping licenses) shall take  
5           effect on January 1, 2023.

6           (i) Sec. 17 (legislative expense reimbursement) shall take effect on January  
7           1, [20XX].

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16           (Committee vote: \_\_\_\_\_)

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Senator \_\_\_\_\_

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FOR THE COMMITTEE