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H.738

Senator Brock moves that the Senate propose to the House that the bill be amended by striking out Sec. 17, effective dates, and its reader assistance heading in their entirety and inserting in lieu thereof the following:

* * * Legislative Expense Reimbursement * * *

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

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

(1) Mileage reimbursement. ~~An allowance~~ Reimbursement equal to the cost of one round trip each day between Montpelier and the member's home actual mileage traveled for each day of session in which the member ~~did not rent lodging in Montpelier or the vicinity.~~ ~~If a member rents lodging in Montpelier or the vicinity for an entire week of session, the member is entitled to an allowance for the cost of one round trip for that week~~ travels between Montpelier and the member's home. ~~The allowance~~ Reimbursement of actual mileage traveled under this subdivision shall be at the rate per mile determined by the federal Office of Government-wide Policy and published in the Federal Register for the year of the session.

* * *

(4) Intent. ~~It is the intent of the General Assembly that only~~ Only a member who ~~is away from home and remains in Montpelier or the vicinity on~~

1 ~~the night preceding or following the day in which that member's chamber met~~
2 substantiates actual mileage traveled between Montpelier and the member's
3 home shall receive reimbursement for expenses as provided in subdivision (1)
4 of this subsection.

5 Sec. 18. LEGISLATIVE MILEAGE, MEALS, AND LODGING EXPENSE
6 REIMBURSEMENT; STUDY AND REPORT

7 (a) On or before July 15, 2022, the Office of Legislative Counsel, in
8 collaboration with the Joint Fiscal Office and in consultation with the Office of
9 Legislative Operations and the Office of Legislative Human Resources, may
10 contract for advisory services from one or more consultants who have legal
11 and accounting expertise in income and employer taxation and payroll issues to
12 study and make recommendations on structuring expense reimbursements to
13 members of the General Assembly in a manner that complies with federal
14 income tax requirements. On or before January 15, 2023, the consultant or
15 consultants shall submit a written report detailing the study and
16 recommendations required under this section to the House Committees on
17 Appropriations and on Ways and Means and the Senate Committees on
18 Appropriations and on Finance.

19 (b) The report required under subsection (a) of this section shall include:
20 (1) an investigation of actual mileage, meals, and lodging expenses
21 incurred by members of the General Assembly and a recommendation for

1 reimbursement rates that are reasonably calculated not to exceed the amount of
2 members' actual or anticipated expenses;

3 (2) a recommendation for options to index mileage rates that respond to
4 volatility in gas prices;

5 (3) research on actions taken by other state legislatures with regard to
6 taxation of legislator expense reimbursements;

7 (4) actions required to comply with U.S. Department of the Treasury
8 regulations and Internal Revenue Service guidance regarding accountable
9 plans, including the need or advisability of:

10 (A) allowing reimbursements only of necessary and actual expenses,
11 actual mileage traveled, receipted lodging costs, and actual meal costs; and

12 (B) preparing a written policy on reimbursements; and

13 (5) any recommended statutory changes, including to expense
14 reimbursements allowed during the legislative session under 32 V.S.A.
15 § 1052(b) or during adjournment under 2 V.S.A. § 23.

16 (c) The sum of \$XX,000.00 shall be appropriated from the General Fund to
17 the Joint Fiscal Office and the Office of Legislative Counsel for retention of
18 one or more consultants under this section.

* * * Effective Dates * * *

1
2 Sec. 19. EFFECTIVE DATES

3 (a) This section, Secs. 15 and 16 (fishing, hunting, and trapping licenses),
4 and Sec. 18 (meals and lodging allowance study) shall take effect on passage.

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

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

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

15 (e) Secs. 9 (33 V.S.A. § 3303(b); Children’s Trust Fund administration)
16 and 10 (repeals; Children’s Trust Fund) shall take effect on December 31,
17 2022.

18 (f) Notwithstanding 1 V.S.A. § 214, Secs. 12 and 13 (reporting federal
19 audits and adjustments; partnerships) shall take effect retroactively on
20 January 1, 2022 and shall apply to any adjustments to a taxpayer’s federal

1 taxable income with a final determination date occurring on and after July 1,
2 2022.

3 (g) Notwithstanding 1 V.S.A. § 214, Sec. 14 (taxation of land underlying
4 solar plant or energy storage facility) shall take effect retroactively on July 1,
5 2021.

6 (h) Notwithstanding 1 V.S.A. § 214, Sec. 17 (mileage reimbursement) shall
7 take effect retroactively on January 1, 2022.