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**Act No. 144 (H.546). An act relating to administrative and policy changes to tax laws**

**Subjects: Income tax; property valuation; renter credit**

This act makes several changes to Vermont tax laws, including linking Vermont income tax law to federal income tax law for tax year 2023, expanding the number of individuals that qualify for the renter credit, specifying how property valuations are conducted for utility properties, and creating a property tax exemption for county-owned property.

This act extends sunsets for the fuel tax, Health IT Fund, sales tax exemption for advanced wood boilers, and the machinery and equipment income tax credit.

This act allows any municipality to adopt a local option tax without a municipal charter change.

Multiple effective dates, beginning on January 1, 2024