1	H.113
2	Introduced by Representatives Sibilia of Dover and Pajala of Londonderry
3	Referred to Committee on
4	Date:
5	Subject: Taxation; property tax; exemption; public, pious, and charitable uses;
6	lobbying
7	Statement of purpose of bill as introduced: This bill proposes to clarify that
8	churches and other public, pious, or charitable organizations are not eligible for
9	the State property tax exemption if those organizations engage in any lobbying
10	or other political activity on their property. Churches and nonprofits will also
11	be required under this bill to certify annually to the Vermont Department of
12	Taxes that the organization does not conduct any lobbying or political activity
13	on the property that would disqualify the organization from the exemption.
14 15	An act relating to the public, pious, or charitable uses property tax exemption
16	It is hereby enacted by the General Assembly of the State of Vermont:
17	Sec. 1. 32 V.S.A. § 3832 is amended to read:
18	§ 3832. PUBLIC, PIOUS, AND CHARITABLE USES

1	(a) The exemption from taxation of real and personal estate granted,
2	sequestered, or used for public, pious, or charitable uses shall not be construed
3	as exempting:
4	* * *

- (6) real and personal property owned or kept by an orphanage, home, or hospital, including a diagnostic and treatment center not used for the purpose of such institution but leased to others for income or profit, whether or not the institution is conducted by or connected with a religious society, unless the town or municipality in which the property is located so votes at any regular or special meeting duly warned therefor; or
- (7) real and personal property of an organization when the property is used primarily for health or recreational purposes, unless the town or municipality in which the property is located so votes at any regular or special meeting duly warned therefor, and except for the following types of property:

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(B) real and personal property operated as a skating rink, owned and operated on a nonprofit basis, but not necessarily by the same entity, and that, in the most recent calendar year, provided facilities to local public schools for a sport officially recognized by the Vermont Principals' Association; or

1	(8) real property on the premises of which any lobbying or other
2	political activity occurs as defined under 26 U.S.C. §§ 170(c)(2)(D) and
3	<u>501(c)(3)</u> .
4	(b) Owners of real property granted, sequestered, or used for public, pious,
5	or charitable uses shall certify annually to the Commissioner of Taxes that
6	disqualifying lobbying or other political activity has not occurred during the
7	prior taxable year and is not anticipated to occur in the current taxable year on
8	the exempt property as prohibited under subdivision (a)(8) of this section. The
9	certification under this section shall require owners to acknowledge that
10	conducting disqualifying lobbying or other political activity is grounds for
11	denial or revocation of a property tax exemption for public, pious, or charitable
12	uses.
13	Sec. 2. EFFECTIVE DATE
14	This act shall take effect on passage.