

1 H.113

2 Introduced by Representatives Sibilica 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 An act relating to the public, pious, or charitable uses property tax
15 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 (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
3 501(c)(3).

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.