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H.238

Introduced by Representatives Mulvaney-Stanak of Burlington and Ode of
Burlington

Referred to Committee on

Date:

Subject: Landlord Certificate; Renter Credit; report; Department of Taxes

Statement of purpose of bill as introduced: This bill proposes to require
landlords to report to the Department of Taxes on the Landlord Certificate the
annual amount of gross rent paid for each rental unit. This bill further requires
a written report by the Department of Taxes regarding the Renter Credit
program and changes to the program enacted by 2020 Acts and Resolves No.
160.

13 An act relating to the Renter Credit program and the Landlord Certificate

14 It is hereby enacted by the General Assembly of the State of Vermont:

15 Sec. 1. 32 V.S.A. § 6069 is amended to read:

16 § 6069. LANDLORD CERTIFICATE

17 * * *

18 (b) The owner of each rental property shall, on or before January 31 of each
19 year, furnish a certificate of rent to the Department of Taxes.

1 (c) A certificate under this section shall be in a form prescribed by the
2 Commissioner and shall include the name of the renter, the address and any
3 property tax parcel identification number of the homestead, the information
4 required under subsection (f) of this section, and any additional information
5 that the Commissioner determines is appropriate.

6 * * *

7 (f) Annually, on or before October 31, the Department shall prepare and
8 make available to a member of the public upon request a database in the form
9 of a sortable spreadsheet that contains the following information for each rental
10 unit for which the Department received a certificate pursuant to this section:

11 (1) name of owner or landlord;

12 (2) mailing address of landlord;

13 (3) location of rental unit;

14 (4) type of rental unit;

15 (5) annual amount of gross rent paid for each rental unit;

16 (6) number of units in building; and

17 ~~(6)~~(7) School Property Account Number.

18 Sec. 2. REPORT; DEPARTMENT OF TAXES; RENTER CREDIT

19 On or before January 15, 2024, a written report by the Department of Taxes
20 regarding the Renter Credit program shall be submitted to the House
21 Committee on Ways and Means and the Senate Committee on Finance. The

1 purpose of the report required under this section is to examine the eligibility
2 requirements for and the impact of the changes to the Renter Credit program
3 enacted by 2020 Acts and Resolves No. 160, an act relating to renter rebate
4 reform. The Department of Taxes shall analyze and report on the following:

5 (1) After the changes in 2020 Acts and Resolves No. 160 took effect:

6 (A) For individuals who became ineligible for the Renter Credit
7 program but were previously eligible under the prior law:

8 (i) the number of individuals; and

9 (ii) detailed data on the individuals, including income, town of
10 residence, and size of household.

11 (B) For individuals who became eligible for the Renter Credit
12 program but were previously ineligible or not claiming a credit under the prior
13 law:

14 (i) the number of individuals;

15 (ii) detailed data on the individuals, including income, town of
16 residence, and size of household; and

17 (iii) to the extent data is available:

18 (I) the amount of rent paid or an estimate of the amount of rent
19 paid; and

20 (II) a comparison between the amount of rent under subdivision
21 (B)(iii)(I) of this subdivision (1) and income.

1 (C) The data on individuals required under this subdivision (1) shall
2 be reported in a manner that does not identify any individual and complies with
3 the requirements for maintaining confidentiality of tax records under 32 V.S.A.
4 § 3102.

5 (2) An estimate of the impact of renter assistance programs related to
6 the COVID-19 pandemic, including assistance with utility and rent payments,
7 on the number of Renter Credit program claimants. The estimate of the impact
8 under this subdivision shall study whether any renters accessed and benefitted
9 from more than one program and whether payments from any one program had
10 the effect of disqualifying claimants from other renter programs due to the
11 assistance payments being counted as part of the renter's income.

12 (3) Recommendations for data metrics to determine eligibility for and
13 the amount of the Renter Credit in lieu of the current definitions used of fair
14 market rent and income as established by U.S. Housing and Urban
15 Development, provided the recommended data metrics measure the actual
16 Vermont rental market and incomes and are adjusted for frequent changes to
17 the Vermont rental market and incomes.

18 (4) Recommendations for changes to the Renter Credit program under
19 32 V.S.A. chapter 154 that would enable the greatest number of renters to
20 benefit from the program, including renters who have never claimed the credit

1 and renters who are currently ineligible for the credit but were previously
2 eligible claimants prior to the enactment of 2020 Acts and Resolves No. 160.

3 Sec. 3. EFFECTIVE DATE

4 This act shall take effect on passage.