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H.144

Introduced by Representative Mulvaney-Stanak of Burlington

Referred to Committee on

Date:

Subject: Taxation; personal income tax; exemption; unemployment
compensation

Statement of purpose of bill as introduced: This bill proposes to exempt
unemployment compensation benefits from income taxation in certain
instances.

An act relating to exempting unemployment compensation from income tax

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

* * * Exemption from Income Taxation * * *

Sec. 1. 32 V.S.A. § 5811(21) is amended to read:

(21) "Taxable income" means, in the case of an individual, federal
adjusted gross income determined without regard to 26 U.S.C. § 168(k) and:

* * *

(B) decreased by the following items of income (to the extent such
income is included in federal adjusted gross income):

* * *

