

1 TO THE HOUSE OF REPRESENTATIVES:

2 The Committee on Ways and Means to which was referred House Bill No.
3 880 entitled “An act relating to increasing access to the judicial system”
4 respectfully reports that it has considered the same and recommends that the
5 bill be amended by striking out Secs. 3 and 4 in their entirety and inserting in
6 lieu thereof the following:

7 Sec. 3. 32 V.S.A. § 5811(18) is amended to read:

8 (18) “Vermont net income” means, for any taxable year and for any
9 corporate taxpayer:

10 (A) the taxable income of the taxpayer for that taxable year under the
11 laws of the United States, without regard to 26 U.S.C. § 168(k), and excluding
12 income that under the laws of the United States is exempt from taxation by the
13 states:

14 (i) increased by:

15 (I) the amount of any deduction for State and local taxes on or
16 measured by income, franchise taxes measured by net income, franchise taxes
17 for the privilege of doing business and capital stock taxes; ~~and~~

18 (II) to the extent such income is exempted from taxation under
19 the laws of the United States ~~by~~, the amount received by the taxpayer on and
20 after January 1, 1986 as interest income from state and local obligations, other
21 than obligations of Vermont and its political subdivisions, and any dividends

1 or other distributions from any fund to the extent such dividend or distribution
2 is attributable to such Vermont State or local obligations;

3 (III) the amount of any deduction for a federal net operating
4 loss; and

5 (IV) the amount of any deduction allowed under 26 U.S.C.
6 § 250(a); and

7 (ii) decreased by:

8 * * *

9 Sec. 4. 32 V.S.A. § 5832 is amended to read:

10 § 5832. TAX ON INCOME OF CORPORATIONS

11 A tax is imposed for each calendar year, or fiscal year ending during that
12 calendar year, upon the income earned or received in that taxable year by every
13 taxable corporation, reduced by any Vermont net operating loss allowed under
14 section 5888 of this title, such tax being the greater of:

15 (1) an amount determined in accordance with the following schedule:

Vermont net income of the corporation for the taxable year allocated or apportioned to Vermont under section 5833 of this title	Tax
19 \$0-10,000.00	6.00%
20 10,001.00-25,000.00	21 \$600.00 plus 7.0% of the excess over \$10,000.00

1 25,001.00 and over \$1,650.00 plus ~~8.5%~~ 10%
2 of the excess over 25,000.00

3 or

4 (2)(A) \$75.00 for small farm corporations. “Small farm corporation”
5 means any corporation organized for the purpose of farming, which during the
6 taxable year is owned solely by active participants in that farm business and
7 receives less than \$100,000.00 Vermont gross receipts from that farm
8 operation, exclusive of any income from forest crops; or

9 * * *

10 Sec. 5. 9 V.S.A. § 5302 is amended to read:

11 § 5302. NOTICE FILING

12 * * *

13 (e) At the time of the filing of the information prescribed in subsection (a),
14 (b), (c), or (d) of this section, except investment companies subject to 15
15 U.S.C. § 80a-1 et seq., the issuer shall pay to the Commissioner a fee of
16 ~~\$600.00~~ \$740.00. The fee is nonrefundable.

17 (f) Investment companies subject to 15 U.S.C. § 80a-1 et seq. shall pay to
18 the Commissioner an initial notice filing fee of ~~\$2,000.00~~ \$2,250.00 and an
19 annual renewal fee of ~~\$1,650.00~~ \$1,900.00 for each portfolio or class of
20 investment company securities for which a notice filing is submitted.

21 * * *

1 Sec. 6. ACCESS TO JUSTICE; POSITIONS; APPROPRIATIONS

2 (a) Judiciary.

3 (1) The following classified limited service positions are established in
4 the Judiciary in fiscal year 2025:

5 (A) 10 Judicial Assistants;

6 (B) two IT Help Desk Analysts;

7 (C) two Centralized Service Analysts;

8 (D) one Database Administrator;

9 (E) seven Sheriff’s Deputies;

10 (F) 11 Judicial Officers II; and

11 (G) one Security Supervisor.

12 (2)(A) The sum of \$2,261,500.00 is appropriated from the General Fund
13 to the Judiciary in fiscal year 2025 to provide a partial year’s funding for the
14 positions established in subdivision (1) of this subsection (a), for contracts for
15 language access services, and for the Court Technology Fund.

16 (B) It is the intent of the General Assembly to appropriate an
17 annualized amount to the Judiciary in fiscal year 2026 for the positions,
18 language access services, and the Court Technology Fund. The Judiciary shall
19 include the annualized amounts necessary to support these expenditures in its
20 fiscal year 2026 budget presentation.

21 (b) Department of State’s Attorneys and Sheriffs.

1 (1)(A) The following exempt limited service positions are established in
2 the Department of State’s Attorneys and Sheriffs in fiscal year 2025:

3 (i) 10 Deputy State’s Attorneys; and

4 (ii) one Deputy State’s Attorney – Pre-Charge Diversion.

5 (B) The following classified limited service positions are established
6 in the Department of State’s Attorneys and Sheriffs in fiscal year 2025:

7 (i) 10 Victim Advocates; and

8 (ii) 10 Administrative Staff.

9 (2)(A) The sum of \$1,701,000.00 is appropriated from the General Fund
10 to the Department of State’s Attorneys and Sheriffs in fiscal year 2025 to
11 provide a partial year’s funding for the positions created in subdivision (1) of
12 this subsection (b).

13 (B) It is the intent of the General Assembly to appropriate an
14 annualized amount to the Department of State’s Attorneys and Sheriffs in
15 fiscal year 2026 for the positions established in subdivision (1) of this
16 subsection (b). The Department of State’s Attorneys and Sheriffs shall include
17 the annualized amounts necessary to support these expenditures in its fiscal
18 year 2026 budget presentation.

19 (c) Office of the Defender General.

1 (1) One exempt limited service position, Bennington County Juvenile
2 Attorney, is established in the Office of the Defender General in fiscal year
3 2025.

4 (2)(A) The sum of \$1,344,700.00 is appropriated from the General Fund
5 to the Office of the Defender General in fiscal year 2025 to provide a partial
6 year’s funding for:

7 (i) the position established in subdivision (1) of this
8 subsection (c);

9 (ii) the contract for services for Orleans County;

10 (iii) additional assigned counsel contracts;

11 (iv) the contract for the Bennington County Juvenile Attorney;

12 (v) additional serious felony units;

13 (vi) the approved Data Manager position;

14 (vii) in-person training for Office staff and contractors; and

15 (viii) the Office’s case management system.

16 (B) It is the intent of the General Assembly to appropriate an
17 annualized amount to the Office of the Defender General in fiscal year 2026
18 for the purposes set forth in subdivision (A) of this subdivision (2). The Office
19 of the Defender General shall include the annualized amounts necessary to
20 support these expenditures in its fiscal year 2026 budget presentation.

21 (d) Department of Corrections.

1 (1)(A) Six classified limited service positions are established in the
2 Department of Corrections in fiscal year 2025 to assist with remote hearings.

3 (B) The sum of \$300,000.00 is appropriated from the General Fund
4 to the Department of Corrections in fiscal year 2025 to provide a partial year’s
5 funding for the positions established in subdivision (A) of this subdivision (1).
6 The Department of Corrections shall include the annualized amounts necessary
7 to support these expenditures in its fiscal year 2026 budget presentation.

8 (2) The sum of \$750,000.00 is appropriated from the General Fund to the
9 Department of Corrections for grants to the community justice centers for
10 Justice Reinvestment II. The Department shall include this amount in the base
11 funding for community justice center grants in the Justice Reinvestment II
12 component of its fiscal year 2026 budget proposal.

13 (e) Office of the Attorney General/Court Diversion.

14 (1) One exempt limited service position – Pre-Charge Diversion is
15 established in the Office of the Attorney General in fiscal year 2025.

16 (2)(A) The sum of \$397,400.00 is appropriated from the General Fund
17 to the Office of the Attorney General in fiscal year 2025 to provide a partial
18 year’s funding for:

19 (i) the position established in subdivision (1) of this subsection

20 (e);

1 (ii) grants to community justice centers to expand their workforce
2 by 3.5 full-time equivalent positions to help address caseload pressures; and

3 (iii) additional resources to the Court Diversion Program.

4 (B) The Office of the Attorney General shall include the annualized
5 amounts necessary to support the expenditures described in this subsection (e)
6 in its fiscal year 2026 budget presentation.

7 (f) Center for Crime Victim Services.

8 (1) One classified Grants Administrator position is established in the
9 Center for Crime Victim Services in fiscal year 2025.

10 (2) The sum of \$42,700.00 is appropriated from the General Fund to the
11 Center for Crime Victim Services in fiscal year 2025 to provide a partial year's
12 funding for the position established in subdivision (1) of this subsection. The
13 Center for Crime Victim Services shall include the annualized amount
14 necessary to support this expenditure in its fiscal year 2026 budget
15 presentation.

16 (g) Vermont Access to Justice Coalition. In fiscal year 2025, the sum of
17 \$262,500.00 is appropriated from the General Fund to the Agency of
18 Administration for a partial year's grant to the Vermont Access to Justice
19 Coalition to provide legal services to Vermonters with low incomes. The
20 Agency shall include the annualized amount necessary to support this
21 expenditure in its fiscal year 2026 budget presentation.

1 (h) One-time funding.

2 (1) The sum of \$150,000.00 is appropriated from the General Fund to
3 the Office of the Defender General in fiscal year 2025 to restore funding for
4 the Public Defense Special Fund.

5 (2) The sum of \$300,000.00 is appropriate from the General Fund to the
6 Center for Crime Victim Services in fiscal year 2025 to cover the deficit in the
7 Domestic and Sexual Violence Special Fund.

8 (i) Annually, as part of their budget presentations, the agencies that
9 received new positions pursuant to this section shall report on the status of
10 their case backlogs and caseload pressures, as applicable, and on any need to
11 convert one or more of the limited service positions established in this section
12 to permanent positions.

13 Sec. 7. EFFECTIVE DATES

14 This act shall take effect on July 1, 2024, except that Secs. 3 (add-back of
15 corporate income tax deductions) and 4 (corporate income tax brackets) shall
16 take effect on January 1, 2025 and apply to taxable years beginning on and
17 after January 1, 2025.

18 and that after passage the title of the bill be amended to read: “An act relating
19 to increasing access to justice and to corporate taxes and fees”

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4 (Committee vote: _____)

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Representative _____

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FOR THE COMMITTEE