

**H.546 (An act relating to administrative and policy changes to tax laws)
Side by Side Comparison**

Sec.	As Passed by the House	As Passed by the Senate
1	Correctly identifies the funding source for the per parcel fee as the General Fund.	Same
2	PVR may waive the right to appeal and proceed to recalculating education tax liability when a hearing officer determination or judicial decision reduces a property value and PVR accepts the value as correct.	Same
3-4	Annual link up to federal income tax laws.	Same
5	Expands the number of people who can access the renter credit by increasing the income level needed to qualify.	Same
6-7	Repeals the \$15.00 fee for PTC claims filed after April 15.	Same
8	Clarifies that the Director may require PVR values for utility property values may be used in the grand list. Values for property used for transmission and distribution of electricity must be PVR's values.	Same
9	Provides county property a property tax exemption similar to the exemption available for municipal property. Expressly retains a county's ability to use the public, pious, and charitable exemption for property that qualifies.	Same
10	Extends the sunset for the fuel tax to 2029.	Same
11-12	Extends the sunset for the Health IT Fund to 2026.	Same
12a-12b		Extends the sales tax exemption for advanced wood boilers to 2027.
13	Local Government Revenue Working Group (see section 20)	Excludes ATVs from the sales tax definition of casual sale. Casual sales of used ATVs would be subject to sales tax.
14	Wealth Tax Commission	Conforming language for ATV change – allowing a trade in allowance for ATVs.
15	Fee for copies of vital event certificates is waived for individuals experiencing	Same

	homelessness or leaving a foster home or residential care facility.	
16	Effective Dates	Extends the machinery and equipment tax credit to 2030.
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18		Deleted. (Fees from SF amendment moved by SAC amendment).
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20		Allows LOT if a municipality's legislative body recommends and the voters approve. No charter change required.
21		Effective Dates