

1 TO THE HONORABLE SENATE:

2 The Committee on Finance to which was referred Senate Bill No. 60
3 entitled “An act relating to local option taxes” respectfully reports that it has
4 considered the same and recommends that the bill be amended by striking out
5 Sec. 2 (confidentiality of tax records) in its entirety inserting in lieu thereof a
6 new Sec. 2 and 3 to read as follows:

7 Sec. 2. CHARTER ADOPTION APPROVAL

8 (a) The General Assembly approves the adoption of the charter of the
9 Town of South Hero as set forth in this act.

10 (b) The General Assembly approves the local option tax proposed by the
11 Town and authorizes the assessment of that tax as approved by the voters. On
12 March 1, 2022, the voters of the Town of South Hero approved the adoption of
13 a local option tax. The question on the ballot was: “Shall the Town of South
14 Hero assess a one percent (1%) tax on meals and alcoholic beverages pursuant
15 to Vermont Statute 24 V.S.A. § 138(b)? Such revenues will be expended for
16 municipal recreation and park facilities and Town structures per 24 V.S.A.
17 § 138(d)(1).”

18 Sec. 3. 24 App. V.S.A. chapter 148 is added to read:

19 CHAPTER 148. TOWN OF SOUTH HERO

20 § 1. LOCAL OPTION TAX

1 Notwithstanding the requirements of 1 V.S.A. § 138(a), the Town of South
2 Hero is authorized to adopt a local option tax pursuant to 24 V.S.A. § 138.

3

4 and by renumbering the remaining section to be numerically correct.

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6 (Committee vote: _____)

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Senator _____

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FOR THE COMMITTEE