

1 H.954

2 Introduced by Representatives Lipsky of Stowe, LaMont of Morristown, and

3 Yacovone of Morristown

4 Referred to Committee on

5 Date:

6 Subject: Municipal and county government; municipal charters; Town of

7 Stowe; amendment

8 Statement of purpose of bill as introduced: This bill proposes to approve an  
9 amendment to the charter of the Town of Stowe to authorize the Town to  
10 impose a two percent local option tax on sales, rooms, meals, and alcoholic  
11 beverages.

12 An act relating to approval of an amendment to the charter of the Town of  
13 Stowe

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

15 Sec. 1. CHARTER AMENDMENT APPROVAL

16 The General Assembly approves the amendment to the charter of the Town  
17 of Stowe as set forth in this act. The voters of the Town approved the  
18 proposals of amendment on March 3, 2026.

19 ~~Sec. 2. 24 App. V.S.A., chapter 153 is amended to read:~~

20 ~~CHAPTER 153. TOWN OF STOWE~~

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~~§ 904. LOCAL OPTION TAX~~  
~~(a) The Selectboard is authorized to impose a two percent local option tax on sales, rooms, meals, and alcoholic beverages. A tax imposed pursuant to this section shall be collected and administered by the Department of Taxes pursuant to 24 V.S.A. § 138.~~  
~~(b) The local option tax authorized by this section supersedes any local option tax previously adopted and approved by the Town.~~  
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*Sec. 2. 24 App. V.S.A. chapter 153 is amended to read:*

*CHAPTER 153. TOWN OF STOWE*

*Subchapter 9. Taxes*

*\*\*\**

*§ 904. LOCAL OPTION TAX*

*(a) The Selectboard is authorized to impose a two percent local option tax on sales, rooms, meals, and alcoholic beverages. A tax imposed pursuant to this section shall be collected and administered by the Department of Taxes pursuant to 24 V.S.A. § 138.*

*(b) Notwithstanding any contrary provision of 24 V.S.A. §138 or 32 V.S.A. § 3709, of any local option tax collected in excess of one percent, 50 percent shall be paid to the Local Option Municipal Transportation Special Fund*

*established pursuant to 19 V.S.A. § 306b and 50 percent shall be paid to the  
Town.*

*(c) The local option tax authorized by this section supersedes any local  
option tax previously adopted and approved by the Town.*

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1       Sec. 3. EFFECTIVE DATE

2       This act shall take effect on passage.