

1 S.286

2 Introduced by Senators Gulick and Vyhovsky

3 Referred to Committee on

4 Date:

5 Subject: Taxation; meals and rooms tax; school construction surcharge; School

6 Construction Aid Special Fund

7 Statement of purpose of bill as introduced: This bill proposes to impose a

8 meals and rooms tax surcharge of two percent to generate revenue for the

9 School Construction Aid Special Fund.

3 (b) The surcharge shall be in addition to any tax assessed under section
4 9241 of this chapter. The surcharge assessed under this section shall be paid,
5 collected, remitted, and enforced under this chapter in the same manner as the
6 rooms tax assessed under section 9241 of this title.

7 (c) The surcharge shall be itemized on the invoice or bill and include a
8 statement that the surcharge is “for support of Vermont’s School Construction
9 Aid Special Fund.”

10 (d) It is the intent of the General Assembly that the surcharge imposed by
11 this section have the exact same tax base as the meals and rooms tax imposed
12 under section 9241 of this chapter.

13 § 9312. DEPOSIT OF SURCHARGE REVENUE

14 Revenue from the surcharge imposed under this subchapter shall be
15 deposited in the School Construction Aid Special Fund established under 16
16 V.S.A. § 3444.

17 Sec. 2. 16 V.S.A. § 3444 is amended to read:

18 § 3444. SCHOOL CONSTRUCTION AID SPECIAL FUND

19 * * *

1 Assembly; and

2 (2) revenue from the school construction surcharge levied pursuant to 32

3 V.S.A. chapter 225, subchapter 5; and

4 (3) any interest earned by the Fund.

5 Sec. 3. EFFECTIVE DATE

6 This act shall take effect on August 1, 2026.