

S.286

Introduced by Senators Gulick and Vyhovsky

Referred to Committee on

Date:

Subject: Taxation; meals and rooms tax; school construction surcharge; School
Construction Aid Special Fund

Statement of purpose of bill as introduced: This bill proposes to impose a
meals and rooms tax surcharge of two percent to generate revenue for the
School Construction Aid Special Fund.

An act relating to a meals and rooms tax surcharge for school construction
aid

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

Sec. 1. 32 V.S.A. chapter 225, subchapter 5 is added to read:

Subchapter 5. School Construction Surcharge

§ 9311. IMPOSITION; SCHOOL CONSTRUCTION SURCHARGE

(a)(1) An operator shall collect a surcharge of two percent of the rent of
each occupancy subject to tax under subsection 9241(a) of this title.

(2) An operator shall collect a surcharge of two percent on the sale of
each taxable meal subject to tax under subsection 9241(b) of this title.

- 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.